UNIVERSITY OF CALIFORNIA,
Department of Pedagogy.

Berkeley, Cal., Dec. 20, 1899.

Mrs. May L. Cheney,

Appointment Secretary:--

Miss Charlette Hoffman, the teacher of intermediate classes at Miss Head's school, is the best teacher with whom I have worked in our Practice courses. She is a very superior teacher, and there are very few teachers in the public schools who will surpass her. She is quiet, dignified, pleasant mannered, excellent in discipline, and has command of good methods. You need not fear to recommend her very highly....

Yours very truly,

F. B. Dresslar.

Asst. Prof. of the Science & Art of Teaching.

Copy.

UNIVERSITY OF CALIFORNIA,

Department of History.

Berkeley, Dec. 21, 1899.

Mrs. May L. Cheney,

Appointment Secretary:--

I can recommend Miss Charlotte Hoffman in the highest terms. She has not taken a great deal of work in history with me, but I have formed the highest opinion of her scholarship, personality, character, general qualifications to teach. There is no recent student of the University in whose success as a teacher I should have greater confidence.

Yours sincerely,

Thos. R. Bacon,

Prof/ of Modern European History.

Copy.

[250-2,'99]

UNIVERSITY OF CALIFORNIA.

RECOMMENDATION FOR A HIGH SCHOOL TEACHER'S CERTIFICATE.

[FOR UNIVERSITY GRADUATE.]

By the authority of the Faculty of the College of Social Sciences *of the University of California,*

Charlotte Mignon Hoffmann got degree Diploma in 1900

who was graduated at the University in the year 1899, *with the degree of* Bachelor of Philosophy, *and who, in addition to other studies, completed the prescribed course in the Pedagogical Department, is hereby recommended to the proper bodies as fully worthy, in the estimation of the Faculty, to receive a High School Teacher's Certificate, in accordance with Sections 1775 and 1792 of the Political Code of California; and is recommended as especially qualified to teach*

English

(Signed) Benj. I. Wheeler,
President of the University.

Attest:
(Signed) James Sutton 2,
Recorder of the Faculties.

Berkeley, June 12, 1900, ~~189~~.

SUMMARY OF RECORD.

Departments in Which Courses Have Been Completed	Units			
	Grade I	Grade II	Grade III	Totals
Philosophy	4	3		7
Pedagogy	7	2		9
Jurisprudence				X
History and Political Science	4	12		16
Semitic Languages and Literatures				X
Oriental Languages and Literatures	4			4
Greek				X
Latin				X
English	6	18	3	27
German		34		34
Romance Languages	2	6		8
Drawing				X
Mathematics	3	5	4	12
Physics				X
Astronomy				X
Geography				X
Chemistry				X
Botany		6		6
Zoölogy				X
Geology	2	4		6
Mineralogy				X
Mechanical Engineering				X
Civil Engineering				X
Mining and Metallurgy				X
Agr., Horticulture, and Entomology				X

Note.—125 units are required for graduation. The grades of scholarship indicate: 1st grade, marked excellence; 2nd grade, thoroughly satisfactory work; 3rd grade, passed.

UNIVERSITY OF CALIFORNIA
APPOINTMENT SECRETARY
BERKELEY, CALIFORNIA

High School
Teacher's
Certificate

Examiner
Nov 25 07

COLLEGE GIRL TO WED A PROFESSOR

Miss Charlotte Hoffman and Vernon L. Kellogg Are Betrothed in Rome.

From abroad comes the interesting announcement of the engagement of Miss Charlotte Hoffman, well known in Berkeley society, and Professor Vernon Lyman Kellogg of Stanford University.

Miss Hoffman, who is an acknowledged beauty, is the daughter of Mrs. Betula Hoffman, residing in Berkeley. Before her departure for Europe last spring she was identified with the brilliant literary exercises of the University town, being a linguist of great ability. She is a graduate of the University of California.

Professor Kellogg is head of the department of entomology at Stanford University and has been traveling in Europe since the early summer. He is the author of several books on entomology and evolution.

The wedding will be celebrated in the early spring. Miss Hoffman and Professor Kellogg are in Rome.

SOCCER

Albion

VAMPIRES SNATCH GAME FROM THISTLES

Soccer Teams Play Fast and Close Contest at Recreation Park.

Standing of the Teams.

	Played	Won	Lost	Drawn	Points
Albion Rovers	5	5	0	0	10
Scotias	6	4	1	1	9
Thistles	5	2	1	2	6
Vampires	5	3	2	0	6
Independents	6	2	4	0	4
San Francisco	6	1	4	1	3
Robert Burns	5	2	3	0	*2
Hornets	4	0	4	0	0

*2 points deducted for playing ineligible man.

The Vampires snatched a victory from the Thistle soccer team at Recreation Park yesterday, after a fast and exciting contest, by 2 goals to 1. The play was even all through the

Mrs. J. R. K. Nuttall, Mrs. Harry Bates, Mrs. J. C. Wilson, Mrs. George Sperry and Mrs. Alexander Garceau.

* * *

An interesting engagement that has just been announced is that of Miss Charlotte Hoffmann of Berkeley, daughter of Mrs. Regula Hoffmann, and Dr. Vernon L. Kellogg, a member of the faculty of Stanford University in the department of biology and evolution. Miss Hoffmann is a popular member of the social and literary set about the bay and is a charming and beautiful young woman. She is a graduate of the University of California and for the past three years has been in charge of the English department at Miss Head's school. Since June she has been traveling abroad with Miss Edna McDuffie of Berkeley. She was recently joined in Europe by Mrs. Charles Schoonmacher (formerly Miss Jean Howard of Oakland). Dr. Kellogg, who is now at Stanford, will probably join Miss Hoffmann in Italy some time in April of next year, when the wedding will probably take place. No definite date has been set as yet, however.

* * *

Mrs. J. W. Mailliard has sent out cards

MISS
INA
COOLBRITH.

S. F. Call -

NOVEMBER 24, 1907.

PROFESSOR AND SOCIAL FAVORITE SOON TO WED

Engagement of Miss Hoffman and V. L. Kellogg Announced

BOTH ARE IN EUROPE

News Comes as Surprise to Their Many Friends in This City

An engagement that will come as a complete surprise to society people here is that of Miss Charlotte Hoffman, the oldest daughter of Mrs. Retula Hoffman of Berkeley, and Professor Vernon Lyman Kellogg of the University of California. Not even the young people's nearest friends have expected this announcement, for though Professor Kellogg's feeling for Miss Hoffman has been an open secret for nearly three years, her departure to Europe last spring effectually stopped the surmises and predictions.

However, Professor Kellogg obtained leave of absence a few months ago and also left California for a continental trip, and it was only a few weeks after his meeting with Miss Hoffman in Italy that the pleasant news of their engagement was written home to their families and closest friends. Miss Hoffman has spent one winter in Rome and has many friends there. Among these are the Chester Bailey Fernalds, in whose delightful villa near the Italian capital she is to be a guest for the greater part of the winter. She will also stay with friends in Venice.

Miss Hoffman is one of the handsomest as well as one of the cleverest of California's society girls, and although still in her early twenties, has a prominent place in Berkeley's most exclusive literary set. She was for several years a teacher in Miss Head's school, and it was while there that she became acquainted with Mr. Kellogg. Their wedding will take place in May, probably in Paris, where Miss Hoffman was when she last wrote.

After the wedding Professor and Mrs. Kellogg will travel for a year in Europe, and will possibly spend next winter in Athens. Congratulations are being wired to them both, for Professor Kellogg, like his charming fiancee, has many warm friends in the university town.

Miss Hoffman is an exceedingly beautiful girl, with dark eyes, black hair, brilliant coloring and classic features. She is muiscal and artistic as well as literary and is a splendid linguist, speaking Italian, French and German as fluently as English.

MA
MO

Monday, November 25, we open

In accordance with our usual m
make and fulfill every day of the yea

To the public—all our friends a
every detail. The accommodations
charming and enticing in its appoi

We shall endeavor if possible t

Our slogan shall be "quality goo

Doors open 8 a. m. Monday, N

While Speakin

When we have absolute kno
goods possesses merits above
fort to obtain its exclusive ag

By close attention to this p
stocking our warerooms with
can leave no doubt in the mi
chaser—if he is a thinker and r

Who has not heard or read
furniture, made famous throug
loom tapestries or the Grand
ity furniture"? Or carry it
and Welch Folding Beds, to
our mite.

It's on such goods as these
tain your friendship.

Telegram 359P M.

Palo Alto Calif

June 22, 1918

John Hilliard

Carmel Calif.

Understand skunk under our house, can you induce boy or dog at any price to murder skunk, arriving monday with Geans, would not trouble you but those in Charge have allowed skunk to rule Cabin for six months-

Charolet Kellogg

At home in Piedmont
am stillen Meer

56 LAKEVIEW AVENUE
PIEDMONT

My dearest Granddaughter
soon to be sweet sixteen!

This little bill is for your
birthday - may it be the
happiest one ever -
My gift is for a little
dusk - you and Mother
will know what it should
be -

I will celebrate here

fine heritage, God given,
You have a fine mind and
I expect great things of you
You were the dearest baby I
ever knew (so was your Mother)
and after perhaps a few
wilful years the same
goodness will return to
your subdued, mellow,
thoughtful and lovable
self.
You will know much that
is worth while and with the
guidance of your good

with a prayer thinking of you all day and I will also picture your happy face looking over all the pretty and sweet little notes and no doubt numberless little gifts that will please you.

Your Father and Mother have a real sense of obligation and great generosity so be thankful for your

parents you will do
much that is worth-
while -

This is my birthday
message to my much
loved Granddaughter Jean
(in a faraway land)
from the Grandmother
seventy three years of age,
but still the same
doting Grammy as
of Childhood days.

June eighteenth
nineteen hundred and twenty six

The Sequoias
Portola Valley, Ca
May 19, 1926

Thank you, dear Jean, for your fine letter with the clipping about Jim, well written and giving me information that really, I never knew. He would for in his creative drawing and writing and teaching and he gave pleasure and help to many beginners. What an encouraging, sustaining partnership you had! Those days with our Jim are very difficult ones indeed. How well I know.

"O Thou who has graciously called me to be Thy servant, I wish to hold myself in readiness today for Thy least word of command. Give me the spirit, I pray Thee, to keep myself in continual training for the punctual fulfillment of Thy most holy will.

Let me keep the edges of my mind keen:
Let me keep my thinking straight and true:
Let me keep my passions in control:
Let me keep my will active:
Let me keep my body fit and healthy:
Let me remember Him whose meat it was to do the will of Him that sent Him."

"In Thy great mercy, save us from the temptations that do surround us, and bring us to everlasting life by the power of the Holy Cross. Amen."

Love to you, dear Jean.

Charlotte.

"Across the fields of yesterday
He sometimes comes to me,
A little lad, just back from play,
The lad I used to be.

And yet he smiles so wistfully
Once he has crept within,
I wonder if he hopes to see
The man I might have been."

However, I *was* a pretty nice little feller, wasn't I?

Happy New Year!

CHARLES K. FIELD

POST CARD

PLACE STAMP HERE

CORRESPONDENCE

ADDRESS

With affectionate
condescension -
from the Rufus-Kellogg

STATUE

ERECTED ON THE WHITE HOUSE LAWN

TO COMMEMORATE

THE PLAIN PEOPLE

National research fails to discover general approval of the selection made by the President in carrying forward his plan to beautify the Capital. This example of the Western Material used by him has formed little favor on account of its crudeness and lack of vitality, yet it is admitted that the figure has a certain sincerity.

Season's Greetings!

Charles K. Field

Washington DC

12-25-29

YALE UNIVERSITY
SCHOOL OF LAW
NEW HAVEN, CONNECTICUT

WILLIAM R. VANCE
PROFESSOR OF LAW

February 26, 1929

Dear Mrs. Kellogg:—

You are, of course, aware that Mrs. Vance has "jumped the job" and is now cruising in China seas. Inasmuch as our household is not so well looked after as under Mrs. Vance's colorful and active ministrations, I shall be much more comfortable in mind if hereafter you will contribute only $15.00 per week on account of Jean's membership in our household, instead of $20.00 per week as heretofore. You will therefore please send future checks to Frances at the rate of $15.00 per week.

I should add that while I originally acquiesced with great reluctance in Mrs. Vance's proposal to take a stranger into our home, whether as boarder or "paying guest," I am now unreservedly thankful for the arrangement that brought us delightful and interesting

a girl as Jean into our home circle. Under the difficult situations that such an arrangement always creates Jean has exhibited such unfailing courtesy, tact and consideration for the feelings of every body – including the cook! – that all of us look upon her rather as a beloved visitor than a "paying guest" – perish the phrase!

I have never before known a girl of her age of such marked ability. You probably know that her "I. Q." rating is the highest in the University. And Dean Meeks tells me that all of her instructors have made special comment on her unusual promise. I shall watch her development with the keenest interest.

I hope that Mr. Kellogg's health is greatly improved since his western sojourn; and that you will give him my very kind regards.

Very truly yours

W R Vance

RE REQUESTED TO FAVOR THE COMPANY BY CRITICISM AND SUGGESTION CONCERNING ITS SERVICE

1201 S

WESTERN UNION

SIGNS
DL = Day Letter
NM = Night Message
NL = Night Letter
LCO = Deferred Cable
NLT = Cable Letter
WLT = Week-End Letter

NEWCOMB CARLTON, PRESIDENT J. C. WILLEVER, FIRST VICE-PRESIDENT

The date line on full-rate telegrams and day letters, and the time of receipt at destination as shown on all messages, is STANDARD TIME.

Rec'd at Commercial Nat'l Bank Bldg., 14th & G Sts., N. W. Washington, D. C. ALWAYS OPEN 1930 APR 24 AM 12 25

BB16 11 NM=NEWHAVEN CONN 23

MRS VERNON KELLOGG=

2305 BANCROFT PLACE WASHINGTON DC=

RECEIVED MEDAL AND GRADE OF NINETY FIVE AND BEAUX ARTS

TAPESTRY=

JEAN.

THE QUICKEST, SUREST AND SAFEST WAY TO SEND MONEY IS BY TELEGRAPH OR CABLE

Graser

Monterey bay under thin mist edges curling whitely
mist of spun silver over edges of bay + whitely unpurling
over ~~wet~~ streets
mists flowing across + in from bay over boats + wharves
oneness of town + water + sky held in uniting mist
like visible first cause behind indiv. manifestation

The blown moss veils
~~delicate~~ blowing moss veils trailing from pine-boughs
across canyon walls that ~~detain~~ capture, ~~detain~~ relay,
hurrying dawns + sunsets.
as radio antennae capture + forever onward —
escaping ~~song~~ music.

the 1st rain — lying outside on ~~my~~ ~~cord~~ cheap hammock
canvas thrown over top. + swinging to ~~stay~~ beat of
driving wind — If there are no longer flights
down to the shore at 1st storm call, there
is this, ~~there~~ smoke from gray stone chimney
swirling down thru gray of rain mist +
spun gog veils to horizon ——

AM. 19-2-33 — regathering along a golden
stringing cord —

jade white
amber white
black rock — wet — sleek —
green lichen pattern

JEAN PAINTS

Upon the cliff-head's narrow ledge she flings
Her color box, then crouches, pushes, clings,
To win a farther coign. The spindrift flies
About her golden head; brow, cheeks and eyes
Are washed with brine and lashed with iodine -
Unto young lips God holds his purple wine.

All else is left behind, alone and free
She leans on the wind above the hurling sea.
Her palette's slant, the slim arm's poise and sweep,
Lock with the rhythms of the air and deep.
Here cobalt, ochre - swift the light brush plays -
Breaks the pure color, passionately lays
Flame on the living flame - is and is not -
O swift and swifter! Cold now and now hot
The splendor leaps and fades. How hold, how save
The multiple glory of that least young wave?

Now after long, forgotten hours she turns
Oh, but today I've caught it, see, it burns -
The running flame, the wavering netted fire,
Kindled on cold, still deeps below desire -
Does not the salt, the primal sea shine plain?
O tell me! And I, knowing approaching pain,
Would hold her soul, grown sure and great, would thwart
Whatever threatens that moment's white transport,
But on furled wing low-drooping with the night
She cries, "O once again to fail - not yet - not quite!

C. K.

To my darling Jean
Christmas 1933.

Rh 4-7375

The Kosciuszko Foundation

FOR MEMORIAL SCHOLARSHIPS AND THE PROMOTION OF INTELLECTUAL AND CULTURAL RELATIONS BETWEEN POLAND AND THE UNITED STATES

April 16, 1935.

Officers

Henry Noble MacCracken, **President**
Henry Sieminski, **Vice-President**
Willis H. Booth, **Treasurer**
Guaranty Trust Company of New York
Stephen P. Mizwa, **Secretary and Executive Director**

Prof. Roman Dyboski,
University of Krakow
Representative in Poland

149 East 67th Street
NEW YORK CITY

Mrs. Charlotte Kellogg
1701 Massachussetts Avenue,
Washington, D.C.

My dear Mrs. Kellogg:-

The enclosed circular will give you an idea as to our next project, namely, the publication of a joint work on 30 Great Poles. I wonder if you would be interested in preparing a contribution of say eight pages on Queen Jadwiga. I tried to outline the mannerof treatment as I conceive it in thecircular.

Cordially yours,

Stephen P. Mizwa,
Executive Director.

LADIES' HOME JOURNAL
The Curtis Publishing Company
Loring A. Schuler, Editor
PHILADELPHIA

April 11,1935

Mrs. Charlotte Kellogg,
2305 Bancroft Place,
Washington,D.C.

Dear Mrs. Kellogg:

We aren't buying much poetry at present, but we like "Fireflies" so much that we want to add it to our copylist. Would the rate of $1.50 a line be acceptable to you?

I am returning the six other poems herewith.

Sincerely yours,

Loring A. Schuler

Att. 6 poems

18

Ans

The
Commonweal
A Weekly Review of Literature, The Arts and Public Affairs

386 Fourth Avenue, New York

EDITORIAL OFFICES

December 27, 1935

Miss Charlotte Kellogg
2305 Bancroft Place
Washington, D.C.

Dear Miss Kellogg:

We are pleased to take you poem, "Blind Man's Buff." A check and a copy of the magazine will be sent to you on publication. We are regretfully returning the others. Thank you for letting us see these.

Sincerely,

Frederick Thompson

Assistant Editor

FAT/MM

ret by F Allen Harpers
As shadow remains
Bronson Cutting
Neuro-psy.
Andrews

By Virg. Inst. Rev.
Stroke
Grackle
Perp. Care
Foothold
Chicago?
Pain?
Chain?
Sahuaro

ret: Line
Hosp.
Spindles
Billows
Winter

1938?

Thursday afternoon
3 o'c

Charlotte Kellogg
2305 BANCROFT PLACE
WASHINGTON, D. C.

What another splendid letter, darling! How can you find time for so much? I love the feeling that I get, in this one, of your old poise and security — Keep up the naps and the wise regime, and you'll feel your own strength growing with each month. Above all, feel that you are your own free agent to go or stay as you please. If you like staying on in a leisurely way into the early summer — or later! in N. Y., then that's the thing to do. You have really been much too long in a rarified specialized atmosphere. It's all right for the old, but unnatural for the young. You are funny, old Bowz, saying Mowz did things — There's nothing like that for all we have and do is of one piece — I never think of your part or my part — but only of what you may prefer as best. And you yourself wanted the change, and took it. And will be, as you say, so much the richer for it — I wish we had a couple of rooms & a kitchinette tucked away in that 33 place or somewhere — & the permanent key in pocket (in) — which reminds me of water — & costs — You are lucky to have

friends who do not forget your interests. The outlay will probably not be so great as you fear; for the assessed value of property is only a % of the real value. But what dishonest business!

I have been keeping lazy and an lit to get the best of this touch of bronch — yest. + today + am just now dressing + will go down stairs from 5 to 6 when A. Haskell + A. Stone arrive — + I do wish Virginia Clark, but she didn't think she could. A. Meyer has just telephoned she cant (I had a 3-Agnes' party!) on acct. of 2 speeches this wk. + asked me to dinner tomorrow night with the Haskells instead. But I had to say no. I dont dare risk getting a cold. And I want enormously not to disappoint Mildred for whose good bye dinner for the de Fabouleyes on Sunday night I accepted long ago — she has asked only esp. friends of the de L's — (Carrell + Coudert — this is a secret — are coming from N. Y.) She would have come in (Mildred) this P.M. but went to N. Y. at noon to return tomorrow at 8.30 A.M. (A trustee's meeting. Well,

The Christian Science Monitor
Published by The Christian Science Publishing Society
One, Norway Street, Boston, Massachusetts

Editorial Department

April 7, 1936

Mrs. Vernon Kellogg
2305 Bancroft Place
Washington, D.C.

Dear Mrs. Kellogg:

With or without the intervention of Mr. Canham, I am happy that you cared to submit some of your poems to The Home Forum Page. Two of them - "Grapes" and "Sahuaro" - I have accepted and shall pay for at the modest prices now offered by this newspaper. I am sure our readers will enjoy them.

Please feel always that whatever you may submit to this department of the Monitor will receive a cordial welcome.

Yours very sincerely,

Margaret Williamson

(Miss) Margaret Williamson
Editor, The Home Forum Page

Poetry
A Magazine of Verse

Telephone Superior 1328

Harriet Monroe
Editor
Morton Dauwen Zabel
Associate Editor

Jessica Nelson North
George Dillon
Eunice Tietjens
Lew Sarett
Advisory Committee

Robert Morss Lovett
Percy H. Boynton
Thornton Wilder
Associate Committee of
The University of Chicago

Geraldine Udell, Business Manager

232 East Erie Street, Chicago, Ill. June 3, 1936

My dear Mrs. Kellogg:

I thought I had answered your letter, and now here I find it. Apologies!

I did go so far toward an answer as to call up Jessica North (Mrs. R. D. MacDonald) who occasionally does a little job of the kind you speak of. She said she would be glad to look over your poems and to meet you for a conference when you are in Chicago about the middle of this month. She is a mighty good poet, has served here as editor during my absences, and her fees are very reasonable. Also she thinks it will be a pleasure to meet you — as do I, if I don't yield to a threatening temptation to go off on a short trip next week.

I enclose your proof for the July Poetry, as you see — in fact, it was all ready to go in another envelope when I observed yours with the air stamps.

I thank you very cordially for sending me your book about the Polish queen, and I hope to get acquainted with her as soon as I have time to look backward into history a little. Meantime I shall hope to get acquainted with her biographer.

Yours sincerely,
Harriet Monroe

Mrs. MacDonald's (I mean Jessica's) address is 6820 South Ridgeland Ave. — tel. Fairfax 2514-7. You might write to her or send her your mss. (Her telephone is wrongly listed under McDonald instead of Mac.) She lives miles from "the Loop," but she would meet you down town or at this office.

Letter from Jean K. to her mother ?

'36 ?

Peter Pan Lodge
Carmel, California

or anytime. So I hope this makes you happy - because I am happy - for the first time in months - really full of a sense of well being, if you know what I mean!

Thanks so much for your good letter, and isn't it wonderful the way the flowers have kept.

Now about the poems:

In Mother and Son I am glad you have eliminated that awkward tendency to inversion in the 2nd & 3rd lines -
The wind that drove you forward
Without rest swept her does sound best

I don't care for the two thens - lines 9, 11 - the one in 11 is not so hot after 9.

Otherwise it seems good as it stands - compact - but as I haven't a copy of the 16 line poem - I don't know if you've lost by compressing the form.

The more I read the 'fire in the Bush" of 1933 at Lantic
the better I think it is.

Also Countersign.

The word 'weight' would be better than pull
in 2nd stanza of 'Death scarcely'
The last stanza of that poem is very fine.

"And beings flickering instant" is
better than fraction in the last
line of music.

'Portrait sketch' remains one of the
very very best.

The Pacific light is better in stanza
3 – with 'a fusing influence'

Foothold is fine –

In april call – curving for edging
and ~~roll in~~ the other change is better

Peter Pan Lodge
Carmel, California

I like very much the 'Forgotten Word'.

Also 'Sacks of Pain'

Also the little 'dying trees'.

In 'Last Day of the Year' -
last line, stanza two -
instead of 'lights ~~of~~ fugitive days'
" The " "

Sahuaro is excellent

I don't care for the rhythm of
line 5 as under an ageless eth -

all the changes are good except that I
would keep burnt instead of
flaming in the next to last line.
Its more powerful.

"Lone" is fine

And "As Shadow Remains," one of the
very best.

"Now Hasten Lord" is very fine

Stroke is much improved and is very good.

Toledo I is much better.

Toledo II I don't feel is good yet.
Not precise or sensitive enough -
too vocal -
rolling, closing in on me
for ex.
The idea is swell - but it needs
perfecting.

I do not like hold for focus in
3rd stanza of 'Your hands'.

'Andrey' is good

So is 'Grapes -'

'Second Summer' is good -
but I am still in doubt about
the last two lines.

'Mother, this path that I take but wound'
is good.

'Chicago' I sort of like.

Peter Pan Lodge
Carmel, California

I like the 'Grackle'

New York Skyscrapers' is not so hot.

Christmas - Rock Creek - is not so powerful as the first version which I seem to have misplaced.
It was well-nigh perfect once.
I like it.

I dont like blooming on sepulchral doors of jocund garlands.
What was it before?

Its such a good thing

God's Peace - begins to be pretty swell.

I would leave out the 6th & 7th couplets of the 9 couplet 'Tree in Winter'

In 'Perpetual Care'
there is too much of
uncurbed are etc.
unheeded is -
that inversion tendency is awkward
esp. when repeated

'Roman Campagna in Spring' is very good

'Must you sit over here' is a good poem

I would prefer 'The mind reverts'
as a title to Reversion –

i. e. Jeffers 'Still the mind smiles'
Its stronger stuff.

Its a fine poem I feel.

'Hospital' is fine of course

And also
'Above the war of wave & rock
How quietly this little hill
etc.'

The last line of 'Ten Poplar Trees'
'At last we are alone'
is questionable, I feel.

'I shall not heed my words' is
good

---

also 'on the Ledge.'

Seed Gatherer – zone, 2nd stanza is
artificial –
also I dont like – retrieves the seed
to be resown. nor early – lifting
splendor
not good yet.

Peter Pan Lodge
Carmel, California

"Realization" is coming — 'golden oil' is good — or colored dust or pigments or something or the dyes & clays

Peter Berry's Sanat has fine possibilities —

I wish I were more competent or could give more real thought to these — I will when you come out to be with me. I think I could do better then.

Its good stuff mowzo — we'll make a really distinguished & sensitive & 1st rate booklet of these before long —.

Love to Daddy —

nighty-night.

Bowzie.

The Christian Science Monitor
Published by The Christian Science Publishing Society
One, Norway Street, Boston, Massachusetts

Editorial Department

June 20, 1936

Mrs. Vernon Kellogg
Carmel, R. F. D. 1
Monterey County
California

Dear Mrs. Kellogg:

Thank you for sending a fresh group of poems. I've kept two - "Audrey" and "The Purple Grackle" - which I shall be happy to use.

I hope you will enjoy your stay in the West. Everyone says that Carmel is so beautiful. For myself, I have not been there because I have the incurable habit, whenever I can go anywhere, of stepping on a ship and going to England.

Yours very sincerely,

Margaret Williamson.

(Miss) Margaret Williamson
Editor, The Home Forum Page

The FORUM

570 LEXINGTON AVENUE, NEW YORK

January 21, 1938

Dear Mrs. Kellogg,

It gives me much pleasure to accept "Perpetual Care" for publication in The FORUM.

A cheque for $10 will be sent you by our business department on publication.

Sincerely yours,

Henry Goddard Leach

Editor

Mrs. Charlotte Kellogg
2305 Bancroft Place
Washington, D.C.

POETRY

A MAGAZINE OF VERSE

Founded in 1912 by Harriet Monroe

George Dillon
Editor
Peter DeVries
Associate Editor
Geraldine Udell
Business Manager
Jessica Nelson North
Eunice Tietjens
Lew Sarett
Advisory Committee

Robert Morss Lovett
Percy H. Boynton
Thornton Wilder
Associate Committee of The University of Chicago
Charles H. Hamill
Arthur T. Leonard
Administrative Committee
Amy Bonner
Eastern Business Representative

Tel: SUPerior 1328

232 East Erie Street
Chicago, Illinois

January 16, 1939

Dear Miss Kellogg:

I am very sorry about the disappearance of your poem, which I am quite at a loss to explain. I can only offer our sincere apologies.

Thank you for sending "Southern Laurel" again, together with the new poems. I think that I like even better "Dark Ellipse." With your permission I should like to have this one for POETRY instead of the one previously accepted.

We are stocked up for several months at present and obliged to return almost everything, the good with the bad. Nevertheless I hope you will continue to send poems.

Sincerely yours,

George Dillon

POETRY

A MAGAZINE OF VERSE

Founded in 1912 by Harriet Monroe

George Dillon
Editor
Peter DeVries
Associate Editor
Geraldine Udell
Business Manager
Jessica Nelson North
Eunice Tietjens
Lew Sarett
Advisory Committee

Robert Morss Lovett
Percy H. Boynton
Thornton Wilder
Associate Committee of The University of Chicago
Charles H. Hamill
Arthur T. Leonard
Administrative Committee
Amy Bonner
Eastern Business Representative

Tel: SUPerior 1328

232 East Erie Street
Chicago, Illinois

June 7, 1939

Dear Mrs. Kellogg:

I regret that since your book is to appear this month we shall not be able to publish "Dark Ellipse" in POETRY. It is now too late to include it in the July issue, and as you know, we cannot print anything that has appeared elsewhere. Perhaps you will send us another poem or poems in place of this one.... I may be all wrong, but it seems to me that the version of "Dark Ellipse" dated January 16 is a good deal superior to the new one. It has a ntauralness and spontaneity which seem to have been lost in revising; the rhythm has suffered too, I think. However, I did like the two or three changes I have noted on the copy. The change of tense in the last stanza of the earlier version I thought the best thing in the poem. Nothing could be more effective in changing the mood of "eternal flow" to the sense of a definite time and place.

Sincerely yours,

George Dillon

Written for a volume of C.K.S. poems- "Pacific Light"?

These poems have a peculiar character, a sense of steady vision in the midst of all the sad discomfitures of life - a controlled and fully conscious emotion expressed without trickery or straining after effect. They contemplate the tragic side of things with an innate calmness; they see the glories and the fine adjustments to heartless circumstance as well as the hideous darknesses. An elegiac quality, a serene if melancholy tone rises from them. Not complacency, not rebellion. A kind of higher comprehension. They have emotional and visual substance and their own unemphatic art - a harder art than emphasis.

Frederick Mortimer Clapp.

(poet & Director of New York's Frick Museum)

Charlotte Kellogg's Gift Shines in "Pacific Light"

Poems by the Author of "Jadwiga: Queen of Poland"

"Pacific Light" is a new book of poems by Charlotte Kellogg showing how rich and genuine is her relationship with the beauty of the earth, and her sympathy with its human inhabitants. Indeed, her poetic perceptions go still further, for they range from "March of Vega and Altair" all the way "down the white lost planetary height" to "the dark root-gift, the dappled gift of leaves." Her awareness is wide and eclectic. While there is a colorful variety of subject in these poems there is also a precise selection of those objective events which have broken into flame with her consciousness.

Here is not a purely inspirational poet, however. There is much careful craftsmanship in these verses; the vivid phrase has been sought for, the accurate word, the richest counterpoint.

The reader is never offended by an unconsidered or untidy expression; neither is there any of that striving for effect which makes so much modern poetry superficial. This work is sound, sculptured and sight-worthy.

Because each poem presents a fresh and varied image, it seems to appeal to inner vision still more than to the ear. Sound effect and song are not always its characteristic. Lines break forth into music, and sometimes verses too, as in:

"There as I knelt in silver light
Touching the wool, a music fell:
I heard a lonely shepherd call
In slow patois: Under this wall
Four hundred eighty sheep tonight. . .
I heard the word of the white fleece
For every hill the end is peace"—

This is equally sight and song.

Charlotte Kellogg uses with great effectiveness the narrative line as in "monologue at noon." She has an innate sense of balance which never deserts her here. This unwavering technique proceeds from, or at least is one with, the poise of content; man's relationship to the earth is stated without detriment to either. "Pacific Light," the name-poem, tells of our own coast, "this youngest shore, where day assaults the mind with untamed splendor"—It will be familiar to all who recognize the magnitude of the unique beauty we are privileged to live with.

This book is an authentic addition to the poetry of today.

—D. H.

mel Community Church. Miss Sonnichsen, a graduate of the Anna Head School in Berkeley and who also attended San Jose State and the University of California, has been writing during her sojourn here. Mr. Perkins, perhaps best known here for his fanciful masks seen in Carmel Players and Gold Coast Troupers plays, has been a recipient of the St. Gaudens Medal for draftsmanship as well as one from the School Art League of New York, and went to Columbia University on an art scholarship. He is a portrait painter of promise. The bride-to-be was born in India, where her father was prominent as an educator. She is the daughter of Mr. and Mrs. Sonnick Christian Sonnichsen, who live in the East. Mr. Perkins' father and mother, Mr. and Mrs. Wilbur Harry Perkins, reside in Carmel. Miss Thelma Vickers will be the bride's attenant.

AK & CHANDLER

UMMER

RANCE SALE

t White Shirts

ion Park

$39.95
35.95
31.95
27.95

July 28, 1939

Qualities for Which We Are Always Grateful Contained in New Book Of Poems by Charlotte Kellogg

Last week-end I had Charlotte Kellogg's book of verse, "Pacific Light," just off the presses of Anderson House in Washington, D.C., to thumb over and absorb with delight.

There are 51 verses contained within its slim, Japonica-colored, linen-bound covers, and its title is the title of one of its verses the fabric of which has been woven from stuff that is familiar to all of us who live along this particular bit of coastline, which Mrs. Kellogg has called home for a number of years. It ends: "*Always the air is shaken with the sound Of unseen billows breaking, Time, rolling from, and gathered back Into eternity.*"

In these small and intimate verses, Mrs. Kellogg has revealed a beautiful and many-faceted mind which functions with precision and cleanly. There is much variation in theme and depth of emotional inreaching, but always meticulousness in maintaining the chosen form, and all quickened with life and beauty and great strength and wisdom. Reading the California verses, which probably form the majority, I feel that Mrs. Kellogg has received this country many times in all its moods and aspects, and has gone to it in extremes of joy and bitterness, exaltation and sorrow, for tempering. She has viewed it from her same window, and patrolled its cliff edges along paths of her own devising.

But many of the finest things are not of California. Her "Blind Man's Bluff," for instance: the agonized cry of a woman against war, "*Oh when shall be stripped from victory of battle Its fatal lie?*" And who shall fail to be delighted by "*Within, an old Swiss music box playing a tinkling tune, blew Apple blossoms on the wind, Stirred water-brooks at noon.*" Delightful also is her "Monologue at Noon" which ends, "*This loneliness? Why here you naturally hitch on to day and night, you join that company, it's steady*"—he chuckled again—"*of configurations that travel over the mountain.*"

That's perfectly swell. It's good to be made aware of one's potential intimacy with the universe, to be "at one" with the stars. And in her final verse, "Death—Scarcely Need I Trouble Thee," she announces to me her presence among that great company who know no barrier, accept no frontier, between them and eternity. This last one is my favorite among them all.

"Pacific Light," which is dedicated to Mrs. Kellogg's daughter, Jean, is already on sale on the Peninsula. Its cost is $1.50, and for mature lovers of great poetry, it has the qualities for which we are always grateful.

—MARJORIE WARREN

ROW FRIES

RD L. MASTEN

by Richard L. Masten)

.R.A.

So mankind has disregarded the value of God-given virtues because their practice seemed to interfere with its harvest of gold. But they are worth more than the gold, and in the end they will pay for themselves and pay for the mining of the gold as well.

Seeing our visitors, industrialists and labor leaders, generals, a member of parliament, a former agitator, a peer's son, an international tennis player, people from the four corners of the earth and from all walks of life, united to mine the "black stuff," to take guidance from the God of all creeds and give love and understanding to men of all races, brings new hope that the turning point for humanity is near.

And how genuinely happy they all seem! *God rest ye merry, gentlemen, let nothing you dismay.*

+

PHETIC

nd West the sons of men have trod
dred lands, bear gifts that have come

nd West the light of their souls goes

of God, though they come from the

s shall mingle countless souls;
reed; shall scatter the glowing coals

It could pay its expenses by issuing new money based on the market value of the tax goods.

And when it sold the tax goods, or when they were sold for its account, it would get the money back.

9.

To avoid overproduction of some types of goods consideration would have to be taken for the pattern of market demand.

Present production is a reflected image of present market demand, being induced by it.

So an increase in production that was proportioned to present production should, when the money based on the value of the new goods was distributed, be met by a volume of new effective demand that conformed fairly well to its pattern.

10.

Institution of a Tax in Kind, at a flat rate for all members of the producing and distributing system, under which industrialists would pay their taxes by producing, handling, transporting and selling for government account, should therefore result in the producing and getting to market of an extra volume of goods which fitted into the pattern of an enlarged consumer demand.

The new consumer demand would be supplied by distribution of the retail value of the tax goods in money. Present consumer demand would be maintained by leaving in the hands of today's taxpayers the money which they now have to pay to the government in taxes.

11.

Distribution of the new money would be made by:

1. Paying government expenses

VERSE VOLUME SHOWS FINE POETIC GIFTS

Palo Alto Times, 1 Aug 39

By STAFF REVIEWER

For residents of this community Charlotte Kellogg's just-issued volume of verse, "Pacific Light," has personal as well as poetic interest. Mrs. Kellogg made her home here for a number of years while her late husband, Dr. Vernon Lyman Kellogg, was a member of the Stanford faculty. She also has many social connections.

"Pacific Light," however, is not just a pleasant little volume to be read by friends. Mrs. Kellogg already has a wide circle of readers familiar with her verses as they have appeared in the Atlantic Monthly, Forum, Poetry, and other magazines, and with her scholarly biography of the 14th century Polish queen, Jadwiga.

Her public will no doubt be immeasurably increased by her forthcoming book, the life of Paderewski on which she is now working, background for which was acquired during war relief work in Europe.

Many Are Western

Poems in "Pacific Light" are chiefly reflections of her life in the West. The title poem opens with the pictorial lines,

"From the cliff the long light-trumpet blows
Across an ocean darkness—warning
That here the coastwise ranges veer."

This is an example of many a phrase-picture so apt as to seem inevitable, and of an economy of expression much more modern than the spiritual quality of the verses as a whole, a quality in which warmth and sentiment light up her sterner concepts—as in "Mountain Grave" and the last (but first-written) "Death, Scarcely Need I Trouble Thee." In contrast to the tenderness of "Root and Balm" her surprising range takes in "Down From the Sky," as stark as a Robinson Jeffers excerpt and as powerful.

Major Poetic Gift Shown

Vivid word pictures, emotional experiences recorded with reticence, stimulating bits of philosophy are her minor poetic achievements. Her work is made significant by flashes of that major gift which escapes definition but lights the world.

The book is dedicated to her daughter, Jean, who was responsible for the compilation. Anderson House — the publisher is a brother of Stanford's Maxwell Anderson—presents it.

*** ***

ha, In-Laws s Bandwagon

of a series of features on the daughters

Service)

a Roosevelt tradition, and if the 40 picture, it will provide a varie- gle blossom.

only daughter of President and other of three children who is no daughter of a politically minded a keen interest in politics, and tic convention when she was only ter county women's organizations considerable ability as a speaker,

r of the late magazine "Babies— a daily column for the Seattle blished by her husband, John of the Roosevelt administration, and "Buzzie"—were familiar fig- social Washington. Her charm as rint on both political and social

* *

—James, Elliot, Franklin Jr., and o the Roosevelt feminine garland. r marriages: Betsy Cushing, Ruth e Lindsay Clark.

nter of Boston's famous brain known for her beauty as well as Roosevelt charm tradition. When the White House secretarial staff, ghly popular figure in all those ms are discussed over the teacups, was "a better politician than her d deal.

nd dark, was a Fort Worth, Tex., ctive interest in the radio broad-

er of Mr. and Mrs. Eugent Dupont ly, and in addition to being very vantages that the most exclusive ive.

daughter of another old Boston other two younger Roosevelt boys, politics thus far.

Something Ne

TY-RI

Metal Garde

Indestructible

Inconspicious

Your Ties Can't S

TY-RITE stakes are rigid and ye they are unnoticed in the gard TY-RITES will support a large grou The labels for your rare plants tached to the rin

An Awakened Lyre

By Audrey Wurdemann

IT IS NOT USUAL for a first volume of verse to spring rich and mature from the poet's hand, as did Minerva from the forehead of her Olympian parent. As a rule we are privileged, persuaded or persecuted —as the case may be—to observe the knobby knees and elbows of metaphor, the gangling pipe-stem legs of imagination which has grown too fast for the clothing of intellect, the alternately shy and bold coquetry of unresolved emotion; indeed, all the adolescent traps and torments of text and technique which beset the unwary bardling and which betray him at once to readers, and long after to himself.

"PACIFIC LIGHT" suffers from none of these difficulties. Perhaps the author, in the privacy of her writing desk, has a sheaf of abortive drafts which tell the story of the coming of age of these poems, but she has been wise in her patience and rigorous in her self-criticism. The book is adult, in the best sense of the word.

Although many of the poems deal with the landscape and color of Mrs. Kellogg's native California, the book in no sense comes under the category of "regional poetry." She does not write directly of the Southwest, but rather uses it as a background against which to record her scrupulous observations and to project her emotions. And the poet is at her best when precise observation accompanies the deep nostalgia which marks these poems:

"Return, for now along the cinnabar hills
The white rose blooms beneath the yucca spear,
The pigeons cloud the mission belfry sills
In the blue dusk—return, O far from here!"

Another example of her immediate recording of nature occurs in these lines:

"From the low bank I saw a grackle walking
In the water-brook.
Rippling the shadows of the iris-spears
He walked, precisely, slowly,
Lifting stem-like leg and claw;
Round yellow eyes and waxen ears
Unrestingly alert as he strode
Bearing the symmetry of delicate balance
Along the unaccustomed water-road."

CHARLOTTE KELLOGG

Charlotte Kellogg is aware of the tumult of the world and of its terror. "Bright Prospect," "Blind Man's Bluff" and "Cardinal Mercier's Testament" are vital evidence of concern with humanity. But it is to such a stanza as the following that the reader will finally turn:

"Death, scarcely need I trouble thee—
So close my Future lies,
So vast a confirmation speaks
In wind and sea and skies."

Undoubtedly we have before us a new lyric poet to whom we must attend. And yet her verses are not unknown; over a period of years they have appeared in the Atlantic Monthly, the North American Review, and numerous other periodicals. We are glad to see them gathered together in book form, and glad to know that Mrs. Kellogg, who has been best known as the biographer of Jadwiga, Queen of Poland, now takes her place among the contemporary poets. "Pacific Light" is the work of a wise and considered mind and heart; the battles have been won, and the trophies are now displayed.

"PACIFIC LIGHT," by Charlotte Kellogg. (Anderson House, $1.50.)

Statesman's Progress

By Ernest K. Lindley

President's Training In Foreign Affairs

FRANKLIN D. ROOSEVELT has a more intimate knowledge f affairs abroad than any other President in our history has ad. From early childhood through his early years as Presi- ent, his preparation has been, in many respects, unique.

For months I have repressed an urge to write on that sub- ect in this column. To deal adequately with Mr. Roosevelt's ackground for the conduct of foreign affairs would require a ook. Moreover, it has seemed to me to be unfair to attach oo much importance to his experiences and attitudes in his ounger years.

Various of my writing colleagues, however, have extolled Mr. Roosevelt's remarkable training in the field of foreign af- airs. One, Harlan Miller, has ist written so glowingly on the ubject that he has overwhelmed hy inhibitions. His principal acts, to the best of my knowledge, re correct, but he has missed what seem to me to be the really ignificant points.

AMONG the superficial facts re these:

Franklin D. Roosevelt has made 3 trips to Europe, the first when e was 3 years old.

He has visited 29 foreign coun- ries.

He has spent about 32½ months broad.

He grew up in a household where European periodicals and isitors familiar with European ffairs and Far Eastern affairs were common.

He has a speaking knowledge of French and German and a mattering of Italian and Spanish.

From boyhood he has been a student of naval affairs.

He studied history in college— and international law.

with the Roosevelts and their children. Spring-Rice, who was then British Ambassador, was a close friend—as he was of Theodore Roosevelt. "Springy" had his whimsical and attractive characteristics, but he regarded the United States as, in substance, a British colony. If the Wilson Administration had not been loaded with un-American Anglophiles (including Col. House, another warm friend of the Roosevelts'), "Springy" would either have had to mend his ways or he would have been ordered out of the country.

FRANKLIN D. ROOSEVELT was convinced we were going into World War I long before we entered it. He may be credited with foresight, but there is not one jot in the record to indicate that he felt any doubt about our duty to uphold the Allies with all our substance. He was contemptuous of William Jennings

—BOOKS

Ind. Aug 2

Howard Mumford Jones, Editor

Poems Concerned with Four Seasons And the Concentrate of a Good Life

By John Holmes

The poetic product of a good lifetime is concentrated in "Pacific Light," by Charlotte Kellogg (Anderson House, $1.50), and that product testifies to a rare and indomitable spirit, lifting from desert up to mountain and high air, shining with human generosity and passionate strength. Mrs. Kellogg knows the spaces of the West; they come to her eye and mind freshly, the solitary men in them as well as the heat and height. Her Western spaces reach as far as the California coast, which she records with feeling. Her penetration of the human spirit is the deeper for the fine and unusual people she has known in her lifetime.

Men press toward you as trees press
toward a stream
To drink of bounty—men who wear
hats in a wood
Where your dark hat is bare to
noon's fierce beam,
And to the wind and the rain's
plenitude.

Remembering scientists, doctors, explorers, hermits, she lights the pages of her book of poems with their spirit seen through her eyes and felt through her heart and mind. One would know that her poetry is the work of a mature woman, not a beginner; but age is not enough. Mrs. Kellogg has grown older to grow more in grace and sympathy.

Re-reading and reading again her pages, one comes gratefully upon "Panteon de Jesus," a description of a wind-swept cemetery in the California hills; upon the poem recounting the visit to Jeff's camp, "Monologue at Noon," and the poem of the wounded hawk, a key to the poet's quick sympathy with the wounded and oppressed, "Down from the Sky." There are others, stil better, persistent in an urgent sense of life.

aged to stiffen a little as the day developed.

—

So the financial markets have the best political news since August 6, 1935, when Rhode Island in an election rebuffed the New Deal.

—

We see now that when the President was defeated on the Supreme Court issue in the spring of 1937, that marked the peak of his popularity.

generally recognized and may carry with it more than passing significance.

—

Goodbody & Co. declare that until the outlook for European war this fall has been clarified for most people, "we do not think the market will run away."

—

A significant sidelight on the Province of Quebec financing was the unusually wide distribution throughout the country and large numbers of relatively small lots placed.

—

While Mr. Whalen of the World's Fair and the concessionaires battle it out on the Flushing Meadows, the supreme optimist has been found! Someone suggests that the price of admission be boosted to $1.

Atlas Corp. Net Asset Value $11

Atlas Corp. as of June 30, states that, net assets were $57,674,150, equivalent to approximately $11 per share of common stock, after allowing $50.25 per share for outstanding preferred stock. This compares with net assets on Dec. 31, of $64,029,078, or approximately $12.44 per share of common stock.

For six months ended June 30, net income was $569,258, including $716,300 net income from sales of securities and after expenses and Federal income taxes.

Gen. Steel Castings Corp.

General Steel Castings Corp. reports for the six months ended June 30 net loss of $514,790, compared with loss of $618,670 in the first half of 1938.

Net loss for the June quarter was $100,105, against loss of $412,061 in the June, 1938, quarter and loss of $14,685 in the March quarter this year.

Addressograph Corp.

Addressograph-Multigraph Corp. reports for the six months ended June 30 net profit of $503,032, equal to 67 cents a share of common, against net of $613,963, or 81 cents a share in the 1938

One of the reasons why the European landscape moves us so deeply is that it has been interpreted for us and we recognize it at once; not a corner of England that doesn't seem doubly ours—ours by virtue of seeing it with our own eyes, and ours to recognize through the eyes of Constable, Milton, Marvell, Thomas Hardy. By contrast the American landscape is untold, unpainted, unsung. It cries out to be made human, to be interpreted, to be given back to us. And in *Pacific Light,*[1] over and over again Charlotte Kellogg makes the Western landscape burn across our eyes with that particular delight which is the delight of recognition. "I've seen that" we cry when she writes:

Running, I come, as fire to fire returning
To you, flame-world, unflecked by any tree.

or

Seven years he watched the bush at the canyon head
Where the sea-wind tugged at the root;
He loved its crisp cool spread
Yet felt its lack of height, its dearth of fruit.

or

We came to claret-coloured hills.

These are American places. Taking their place in poetry they will become mythical places. When we see the "claret-coloured hills," the "garnet skies" we shall be coming home to them. I have begun with what Charlotte Kellogg may feel is the least of her gifts, this power to bring a landscape, a hawk in a bush, "the trim swart shape" of a grackle instantly before us. For she is always concerned with the cosmic significance of these things, "the long beat of the universe," the leap of the mind from a landscape to infinity above it. She has a strong sense of the intrinsic form of a poem, the place to which it climbs. This sometimes leads her to force the height just a little. We might have reached it alone without the final deliberate word.

She is a human poet and her riches are human. She casts her warm light upon a generous man and writes:

Men press toward you as trees press toward a stream
To drink of bounty—

She casts it unforgettably upon a woman in "City Doctor":

The pent-up city
Half a century knew
Her surgeon's skill, her woman's pity.
Now, on this broad estate
Where gold hills plunge, and great
Sea-gardens jewel the firth
She walls her own
With gray sea-stone;
Counts hive and blue thistle
Quail and sweet bay;
On a long penny whistle
With mirth names the day."

Thus one feels, this book is the poetry of a life, the high moments, that needed to be translated, moments in which an isolated experience seemed suddenly to illuminate the whole of experience. It is the overflowing of a generous personality rather than the expression of continuous inner necessity. It is life not art, one feels, that has taken her fullest gifts. So at the end it is a richness of life rather than a richness of poetry that remains with one. More people should write more poetry like this. Our lives as well as our American landscape cry out for interpretation.

The influences are there: Emily Dickinson (in "Seamless Web"), Teasdale ("Second Summer"), Millay ("The Purple Grackle") but this is not failure. It is part of a woman's rich life to have been steeped in the poetry of other women. And frequently Charlotte Kellogg finds her own voice. When she does she may write a perfect lyric like this, which should find its way into anthologies:

Mountain Grave

This is a grave to choose—
Mountain-granite, bare,
Shaped by storms to a hollow,
And bleached bones lying there;

Lying sharp and still
In the open weather,
Moveless bones of earth
And bones of man together.

[1]Anderson House.

be read as a whole, like a piece of music in which no single phrase pins down the meaning. Because of this it is, I believe, an important poem at this time, when many people are turning to pure didactic verse. In "A letter From the Country" from which the book takes its title, Baker again proves the wholeness of his vision. Here the wit is intrinsic; unlike Auden's appliquéd wisecracks it is within the body of the poem. "Advice to a Man Who Has Lost His Dog" is Baker at his best, and that is very good indeed.

For Marya Zaturenska let us raise a hymn of thanksgiving. She has written a glowing, a nourishing, a necessary book in *The Listening Landscape*[1]. How did we ever do without it? Here is a woman who has dared to stay unaffectedly in her own sphere, who has kept the roots of her being intact and from them slowly grown this tree of leaves, flowers and fruit for our hearts to gather. I did not know how great was the need for poetry of this sort, poetry that transcends the moment and the place to create a time and place of its own. But when I read this book, I knew it because I was hugely relieved. Here is a new landscape of the mind as there was a new landscape of the mind after Blake, after Marvell, and in our time after Ruth Pitter whom Marya Zaturenska admires. What is it exactly? It is rich and grave and steeped in sunlight. It is rich because of the warmth about her heart, the glowing intensity of her mind (which does not arbitrate questions but explores intuitions) and it is rich because of her mastery of language, her variety of rhythms, the luminosity of her images, transparent to the meaning always. It is grave because it is classic: each poem stands as a separate work of the spirit, stands at a little distance from us like a painting. It is grave because "In mediation are the senses freed," and these poems are in the sphere of meditation not of action. And it is steeped in sunlight because though the mental tensions and the outward tension of the times are never absent; they have been translated and freed by the spirit into a place of airy splendor. Here is the achieved serenity which brings Edward Davison's circle full:

Clear lawns, unsullied fields where temples rise
Not antiquity; but antiquity's dream for younger eyes,
Preserving in an always tranquil clime
The spirit of pure form, life's secret longing, the time
Of cool heroic skies.

This poem is called "Landscape After Poussin." Its last verse reads:

Beautiful beyond reason, delight none shall attain—
There on this unmoving grass, immune from storm or stain,
Our dream of ideal earth still mocks; can soothe and heal;
Tempers our rage, restrains our intemperate zeal,
And to a world in pain, greed, sadness caught,
A vision of the final quiet wrought.

Christine Watson's little book of sonnets, *Periphery of Time,*[1] is a delightful job of printing and design. The light of faith in an ordered universe, in the Invisible World of which this visible one is only a part, shines through these poems. But the virtue of metaphysical poetry, as indeed of all poetry, is to make the abstract conception plain by means of a concrete image: "To see the world in a grain of sand." Miss Watson sees the world, not in a grain of sand but in a series of vague abstractions: "The endless measure of the Infinite," "The cosmic strain that lives in each of us," "The inspiration through a loftier gleam." In these sonnets we are given Miss Watson's emotion toward certain precise ideas but never the ideas themselves. She would do well to study Hopkins.

Lionel Abel's translation *Some Poems of Rimbaud*[2] has not succeeded in doing the impossible. But he has an excellent grasp on Rimbaud's meaning, and this pamphlet is worth buying for the sake of his clear and excellent introduction. The translations are hardly adequate, though one must admire the courage and devotion of anyone who tries to translate Rimbaud. If the Exile's Press could have afforded to publish the French original opposite each translation it would have been more useful.

* * * * *

[1]Macmillan.

[1]The Fine Editions' Press, New York.
[2]The Exile's Press, New York.

Robert Frost, Aug 27, '40 Bread Loaf

Prose & Poetry.

Condensation & intensity are not dividing criteria
subject
but sound. Prose has 1 sound
Poetry has 2 sounds in it going on at once.
Sound of poetry = action of 1 sound on another sound = rhythm measured by meter.
Poetry has double sound
In prose sentences talk from each other, to and from each other. Take each of words in sentence & starting from that directs the prose in a way different from start with another word.

In both prose & verse = "put case" in little selected bits, bits of life.
Some tiny tip to it catches the light just so, then you have a work of art.
Dont try to prove something (propaganda) but Put case."

In prose, a sentence = a branch, each word a bud, you can start another branch, or sentence, from.
Free verse = cherished prose, as if saying "I love this, cut it here, a more beloved prose.

Our polysyllabic words established our meter
our accent " " "
all iambic, tight or loose, varied or unvaried
(ours is not, as in latin & Greek, a quantitative stress)
rhythms = the life = a long task to find them, a matter for the ear. They are observed, not invented and brought to book — tones of a voice that say things without the words as symbols.

The verse makes play with rhythms on a meter; lays them on a meter. creating poetry =

I = Put case = subject, getting the great thing.

II And then laying the rhythm on a meter.

accent = the yard stick.

rhymes = supplement the accent

metaphor = pushing words around; moving them, by emotion, slightly out of place — they ought to be able to snap back to their regular place.

notes taken by Charlotte Kellogg
July-August at Breadloaf 1940

Robert Frost

155 El Camino Real,
Berkeley 5, California,
June 16, 1944.

Ans— Yes

Mrs. Charlotte Kellogg,
37 East 36th street,
New York, N.Y.

Dear Mrs. Kellogg:

In my biography of John Muir to be published this fall by Alfred A. Knopf under the title, "SON OF THE WILDERNESS," I wish to use two quotations from your article, "JOHN MUIR, PILGRIM SOUL," in the Delineator of August, 1921. The quotations are:

> "He preferred a wilderness of wild beasts to a formal audience."
>
> "I had thought to go alone,' he said, 'but I should like having your advice,' adding with a wry smile, 'I'm going to shop to buy some hangings and things.' I hid my astonishment, and once there, busied myself with the velvets and rugs spread before us."

I shall be grateful if you will permit me to use these.

You were a close friend of Muir, and I have often wished I might talk with you. Having read a good bit of your own writings in former years, I feel you must have had a rare insight into his unique personality and character. As it is, I have been fortunate in having had the cordial cooperation of his two daughters, other relatives, and most of his friends still living. In the course of my researches I spent nearly a year in Wisconsin delving for memories of him and his early background. Fortunately the Scotch have long folk-memories, and these are still potent in the farming community where he lived, in Portage, and to some extent in Madison. Later I foll owed his trail up into Canada to the scene of his sawmill labors, and to Indianapolis where he worked in a factory, and made what was perhaps the most vital decision of his life, to escape the trammels of civilization. And so on, I have followed him through the years of his life, striving in my book to tell his story as a man, more intimately than the world has known it before.

Very sincerely yours,

Linnie Marsh Wolfe.

(Mrs.) LINNIE MARSH WOLFE

MUSÉE ROYAL
D'HISTOIRE NATURELLE
DE BELGIQUE

DIRECTION

RUE VAUTIER, 31
BRUXELLES 4

KONINKLIJK
NATUURHISTORISCH MUSEUM
VAN BELGIË

DIRECTIE

VAUTIERSTRAAT, 31
BRUSSEL 4

Brussels, August 13, 1946.

Dear Mrs. Kellogg,

Through the courtesy of Group Captain De Soomer I received the letter of King Albert to Dr. Vernon Kellogg, which you were so kind to hand to me. I deeply appreciate the confidence shown.

After careful consideration, I found it advisable to deposit the King's letter, together with yours, in the Archives Générales du Royaume, i.e. the State-paper office. The letter has been written in those days when the King was thinking of building up the machinery for the promotion of science in this country. Therefore it has an historical value.

In a few weeks, a short notice on this letter will be published in an appropriate paper.

My wife sends you her kindest regards and I join with my respects.

Yours very sincerely

L. Van Straelen

Mrs. Charlotte KELLOGG,
2305 Bancroft place,
Washington, D.C.,
U. S. A.

S. S. Seward, Jr. → Jean Uppmann's father

MENU

Huîtres de Zélande

STEINBERGER CABINET 1895

Crème Sévigné

Filets de Sole Archiduc

CLOS MONTRACHET 1889

Selle de Pauillac Bristol

CHATEAU LÉOVILLE 1864

Perdreaux en Casserole partriages

Compote de Calvilles

Soufflé aux Avelines filberts

RUINART LA MARÉCHALE BRUT

Bombe Plombière

Corbeille de Fruits

Mignardises

GRAND RESTAURANT DE LA MONNAIE

BRUXELLES, 17 SEPTEMBRE 1915

I enlarged this side to make it easier to read -

Prince Humbert Jr

[illegible]

[illegible]

Hugh Gibson

Herbert Hoover

Oscar T. Crosby

Vernon L. Kellogg

Horace Fletcher

Robinson Smith

F. Wheeler

Charles N. Lathrop

J. G. Cliff

T. Hammond Stacy

W. H. Tuck

Horsey Stephens

Francis Christie

J. L. Glenn

R. H. Simpson

G. B. Stockton

Gardner Richardson

R. A. Jackson

G. S. Jackson

Lawrence C. Wellington

Griffin Barry

A. T. Nelson

W. C. Stevens

Caspar Whitney

K. Biddle

SEA ISLAND - GEORGIA

Nov 17 '46

Sunday.

Dearest Charlotte

It has not been at all to my liking that you are the person we have not seen in these days of decision, and a certain amount of chaos for me. I simply cannot describe what home has been like with the telephone continually ringing and Francis closing one important job & starting another without hardly drawing breath.

The haste has appalled me, and I wanted a chance to sit down & talk it all over with you — of all

people. But as you so well know I have really only strength for just so much & I manage to get thru the days. No more.

The week here has been a help. It has proved Randy's great gain, and tho the weather has been variable & I've just managed to keep throat & back under control, still it has been peaceful, a breather, no more.

The ridiculous situation is that the State Dept handled the UNESCO situation a little clumsily, in regard to other nations and the U.S. appointment. So we will

not know until the Election of the Conference in Paris around Nov. 25th whether we are to sail on Nov 29th! We have places on the Queen Eliz. 29th.

I want to know what you are doing & where, & I want to see you. I hope you have not fled Washington for Sasabe.

Leger has received his grant-in-aid and left the Library. He wants to find an inexpensive hideout in Florida & just write. Then he will go to France in the spring. Its not a large grant so he cannot travel as he wants all over the U.S.A. but he can

live anywhere, under its terms. He looked cheerful & young when we saw him last. I also gave him Dick Jenkins address.

We go home tonight. Must make one more trip to Phila: entertain the British Attorney General, settle Randy's plans & pack up — nothing else!

Over the marshes of Glynn there is a blue heron flying: the air is filled with the tiny thistle-down seed of the Spanish moss. Late oleanders are blooming and the air is very sleepy & soft. Last night we had a picnic supper of roast crabs — in the shell

under great trees, with a big lightwood pine fire + stars + negroes singing. Very picturesque Except as Francis + I told each other there was no one there (among the pleasant rich Americans) to savor it with the fervor of those who have seen the contrast of devastation + loss. I think it is that intensification of the spiritual life, struggling to live, in Europe which appeals to him so much now as against a surfeited complacency.

He almost doesn't know it yet. But the gayety of the so-nearly-damned is catching, and the courage of the so-nearly-destroyed is inspiring. I hope I can survive the physical discomforts & be some help to him & to it.

Give me some of your wise thoughts before I go. I cannot & say too often how much you have done for me in this trying year.

Always devotedly
Katherine

To explore and enjoy the mountain regions of the Pacific Coast; to publish authentic information concerning them; to enlist the support and co-operation of the people and the Government in preserving the forests and other natural features of the Sierra Nevada

BOARD OF DIRECTORS, 1948-1949
Francis P. Farquhar . . . . . *President*
Lewis F. Clark . . . . . *Vice-President*
Richard M. Leonard . . . . *Secretary*
Walter L. Huber . . . . . *Treasurer*
Ansel Adams — Weldon F. Heald
Phil S. Bernays — Alex Hildebrand
David R. Brower — Oliver Kehrlein
William E. Colby — Norman B. Livermore, Jr.
Glen Dawson — Charlotte E. Mauk
Bestor Robinson

CHAPTER CHAIRMEN
Loma Prieta . . . . . Wilma Lester
Mother Lode . . . Frederick B. Holmes
Riverside . . . . Charles F. Marshall
San Francisco Bay . . . Edward H. Grubb
Southern California . . James L. Gorin
Virginia Ferguson . *Assistant Secretary*
Charlotte E. Mauk . *Assistant Secretary*

SIERRA CLUB

1050 MILLS TOWER
SAN FRANCISCO 4

June 28, 1949

HONORARY PRESIDENT
Joseph N. LeConte

HONORARY VICE-PRESIDENTS
Horace M. Albright — J. Horace McFarland
Newton B. Drury — Frederick Law Olmsted
Randall Henderson — Marion R. Parsons
Joel H. Hildebrand — Robert G. Sproul
François E. Matthes — Walter A. Starr
Duncan McDuffie — Ray Lyman Wilbur
William H. Wright

COMMITTEE CHAIRMEN
Conservation . . . . Arthur H. Blake
Editorial . . . . . David R. Brower
Library and Rooms . . Alfred E. Weiler
Lodge . . . . . Alex Hildebrand
Membership . . . E. W. Cunningham
Mountaineering . . . . Morgan Harris
Natural Sciences . . Milton Hildebrand
Outing . . . . . Richard M. Leonard
Visual Education . . Kenneth D. Adam
Winter Sports . . . . . Einar Nilsson

Mrs. Vernon Kellogg
Route 1
Carmel, California

Dear Mrs. Kellogg:

Mr. Colby has turned over to the Sierra Club the John Muir letters that you gave him, and I want you to know how very deeply the Sierra Club appreciates having these to add to its collection of Muir papers. Please know that the letters are to have the best of care and protection, and are highly prized.

In order to spare the original letters any excessive handling, and yet to make their contents available to those having a rightful interest in them, we have had some carbon copies made. One set, of course, goes to Mr. Colby. We want you to have another, in case you did not have the opportunity to have any made for your own files. I am enclosing the copies.

You can imagine that I had a great deal of pleasure in seeing the letters. Recently I had occasion to make some selections from Muir's published works for Ansel Adams's "Yosemite and the Sierra Nevada," and I enjoyed reading as much Muir as I could obtain. But the hand-written pages carry something that no amount of printed material can contain, and I felt privileged to have this contact with a man I wish I could have known.

Thank you so much for your kindness.

Sincerely,

Charlotte E. Mauk

Charlotte E. Mauk
Assistant Secretary

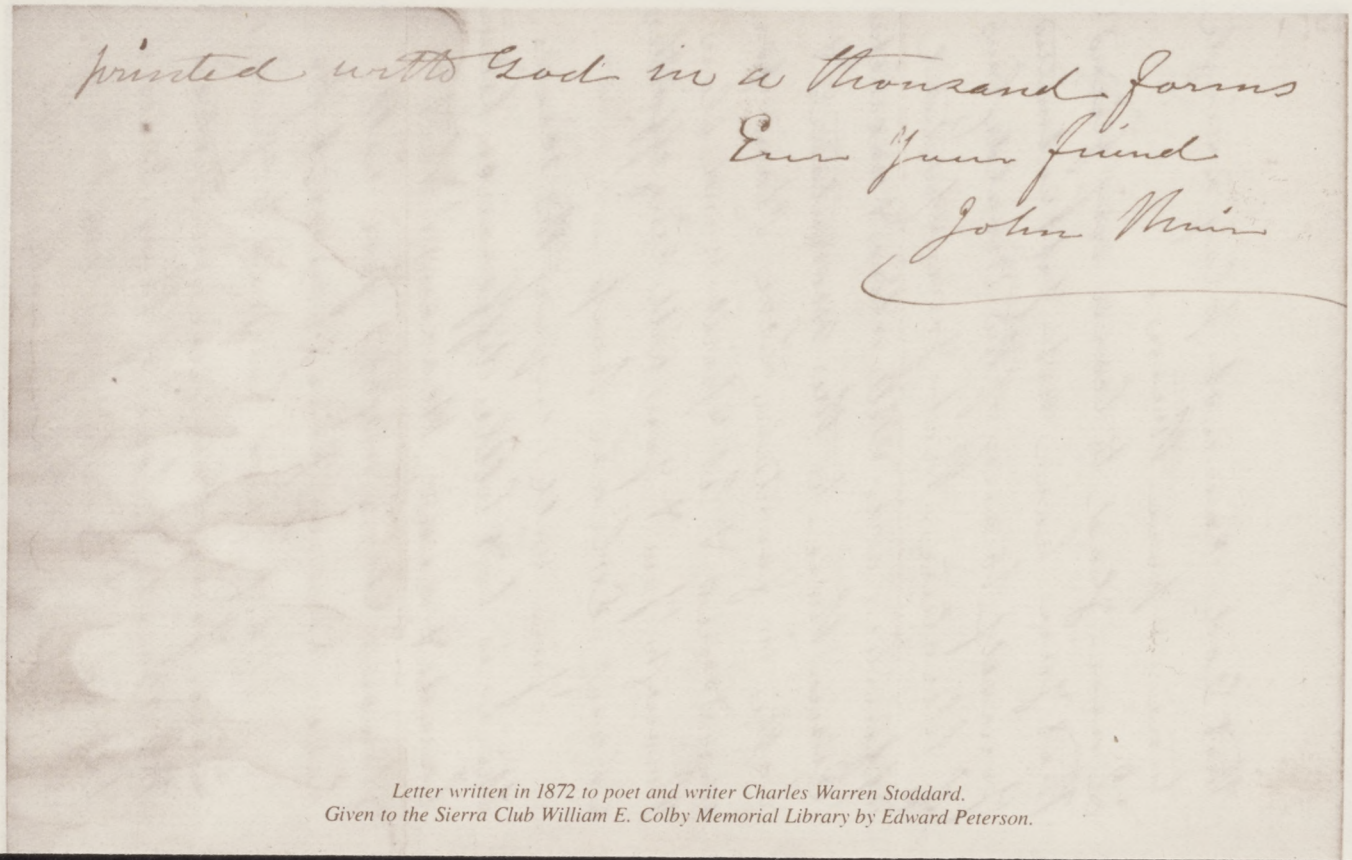
Yosemite Val^y Feb 2d

Dear Stoddard, I have been claiming you for a friend for a long time although a few miles of air has seperated us, Mrs Carr has mirrored you up here many times & our mutual friend Mrs Hutchings has said many a loving word for you, & last Spring Mr Emerson asked me many questions concerning you & spoke of verses you had sent him, in a way that made me hope that you had a song to sing grander than any you have yet conceived, In this way I have learned to know you, & I am cordially glad to feel that you are coming nearer

You hope that you will not "disappoint me" The danger of being disappointed is all on your own side. Dont believe one half that Mrs Carr says. I am only a piece of jagged human mist drifting about these rocks & waters Heaven only knows how or wherefor.

Hitherto I have walked alone I shall rejoice in you as companion but remember that in that case "a vagabond shalt thou be". Moreover you must not hope that I can teach you, I am only a baby slowly learning my mountain Alphabet But I can freely promise that Nature will do great things for you I know little of men Yet I venture to say that half our best teachers are manufactured. - ground & pressed in the mills of culture

that God cannot play a single
tune upon them.
I am glad to learn my friend
that you have not yet submitted
yourself to any of the mouldy laws
of literature - that your spiritual
affinities are still alive & unsatisfied
Come then to the mountains &
bathe in fountain Love. Stand upon
our domes & let Spirit winds blow
through you & you will sing effortless
as an Eolian harp
You will enjoy the ocean
There is but little difference between
land & sea, Heavens! What
glorious storm nights you will
have among phosphorescent foam
May God be good to you.
Take your existence in those
the Beauty & Love of those Isles &
the sea. Keep your heart pure
& it shall be like a silvered flute


printed with God in a thousand forms
Ever Yours Friend
John Muir

Letter written in 1872 to poet and writer Charles Warren Stoddard.
Given to the Sierra Club William E. Colby Memorial Library by Edward Peterson.

Muiriana

THE SIERRA CLUB is collecting for its library and archives all John Muir items that are worthy of permanent preservation. It has already acquired by gift many different photographs of John Muir taken at various times during his later life; the letters which he, as president of the club, wrote to William E. Colby, its secretary, over a period of nearly fifteen years; the many letters which he wrote to Vernon Kellogg and to Charlotte Kellogg, his wife; and the extremely important (from a conservation standpoint) letters written by Muir to Robert Underwood Johnson leading up to the creation of Yosemite National Park and concerning the recession of the Yosemite Valley State Park to the United States, etc. The club desires to add materially to this collection and will appreciate any further gifts of photographs and letters, which will be carefully preserved, the more valuable acquisitions to be placed in bank vault storage for safe keeping.

Dear Mrs Kellogg & Jean:

Just to let you both know that the Club duly appreciates your generous gift.

Our best as ever

Will Colby

On Interpretation of the Natural Scene

AS THE YEARS *have passed, the trend of exploration has become more sharply focused on the intimate aspects of the scene; rock climbing, skiing, creative pictorial and literary expression have taken the place of the pilgrimages of the earlier years. Our exploration today is as vital and as urgent a program as it ever was. We are, however, transcribing exploration into experience; we are seeking a closer contact and deeper understanding of the natural scene in both its vast and delicate aspects. Our ultimate function was never the mere making of maps and the collation of physical data; rather it was to interpret the assembled facts in terms of enjoyment and spiritual experience, and to assist others to seek and comprehend the heart of nature.*

After all, in the strictly materialistic sense, a mountain is simply an object of inanimate stone garnished with vegetation. It can be measured, weighed, climbed, and even removed or destroyed. Gravity, weather, geologic processes determine its form and the flow of the rivers at its base. These streams possess potential water power, provide irrigation, and contain fish. The timber on the slopes may be salable, and on the surface and inside of the mountain valuable minerals may be found and mined.

Obviously, the corpus *and the spirit of the mountain are two very different entities. A mountain provides an impressive symbol of the wonder and beauty of the natural world, of contact with the primal purities of nature, of the cleanliness and the emotional stimulus of the realities of the earth.*

Route 1. Box 141. Carmel. California.
23. 10. '52

Dear Deane,

Truly an act of friendship — yours at-the-beginning-of-summer monumental covering of the much too long stretch of Time since last Keller-Kellogg exchanges. Your letter, which Jean shared, I seized, intending quickly to thank you — she has'n't known until now, that I did'n't; else you would have heard from herself before this end of summer. Culpa mea!

It's last spring's hill-sliding, gully-cutting storms that ate up the months — the trying to save this lovely piece of coast, less than an acre, but difficult terrain. A slow battle, expensive in time, energy, cash; but at long last we are coming clear.

Fortunately, Jean lives in her studio, close below this cottage; but even so she has had to give time to what it takes, as you well know, with your garden (sounds lovely, the kind we like) and all, to even plainly keep up a small property. She loves to work out-of-doors, has various small plots of local succulents, gay, hardy pelargoniums (the only possible successes are the hardy kinds) many herbs, dear to Gophers, which she uses in superior omelets. Come on out and try one — all of you — the boys would love the beach. It's this thrilling out doors that relieves the indoors, where she works too hard, I think, but happily. She will tell you about her main present absorption, her plan to illustrate with a group of etchings (some 10?) Robinson Jeffers' poem, The Loving Shepherdess.

Something she may have told you about; for she has long had it in mind, though only now started. Experts are superlative in praise of her etching, draughtsmanship, design. She won the Phelan award for one she submitted, in '51. An eminent Frenchman who saw a few here the other day, and some figure drawings, and a largish crayon drawing of a dead cormorant on the beach (which suggests not death, but continuing flight) called it 'Etonnant' and urged her to let him arrange a Paris show soon! Well, I tell you one or two of these encouraging comments because she wouldn't! Though she would tell you how often she thanks you for your unrelenting insistence on the basic importance of good, ever better, drawing.

Your mention of Yr. Paderewski file rang bells down a long corridor — such fine work you did, dear Deane. Alas, our organization did not escape that betrayal of its purposes by one or two, common in organizational work — I dont wish to set it down, but when we meet, as I so hope we will, I'll tell you what Arthur Bliss Lane (who succeeded me as chrman., but then resigned because he was unable to control the personal ambition, selfishness of the two who had seized power)... what Mr. Lané in a telephoned review recently has said. In spite of everything, we hope that the P. Fund, will soon be, as it long ago should have been, dissolved.

I have finally sent to a N.Y. agent, a biography of Paderewski for 14-to-16-yr. olds, which I was asked by Appleton's to write several years ago; but couldn't then... Your own work sounds most interesting; I can think of nothing finer, more rewarding, than the painting of a good portrait. Best success, as you continue!

Jean sends warmest greetings, with mine, and her thanks, with mine, for your grand letter. Charlotte K.

THE COSMOPOLITAN CLUB
122 EAST 66th STREET
NEW YORK 21, N. Y.

June 22
'44

Dearest Mongo:

Most wonderful evening! I had a small (expensive) party here at the club- Mr. & Mrs. Armitage & Tommy Clapp- Tommy came - first time here since Mandi's illness began- Everything went off perfectly & I just wish you had been here to enjoy it - I hope

Ag's dress that I wasn't
able to show here - &
we sat outside -
I asked James Sweeney
too believe it or not,
but he had to go out
with a Greek architect -
This P.M. I went up
to see the Am. Society
of Graphic artists &
had a nice time -
& saw Sweeney in
the door of the

Guggenheim, so we had
a jolly time too.
Was at the Museum
this A.M. + class
last night - but
am O.K. Merle
bought the ticket -
it includes going
down from here on the
B. + O. Have things
scheduled from now
till Saturday. The
candy cane - weighs
a ton ☺ - but will be

appreciated I know -
Thanks for everything -
Cheers
Bongie.

Sweeney asked after
you repeatedly & sent numerous
messages & greetings -

gloria in
excelsis
DEO

1955

merry Christmas

to

marvelous, multiple

Jean —

all-over caretaker of

the Point, in all its

aspects, physical and

spiritual —

constant, all-over

care-taker of Mony —

gardener

chauffeur

horse-keeper

cook

connecter of needs,

shore to ships

plus endless other

avocations,

And always

spiritual guide

and creative

Artist —

Mony -

To my Beloved Jean, Our all-embracing wreath, with Birthday felicitations

POST CARD

06.232 Waves at Matsushima, No. 2. Japanese, 17th century, Kōetsu school, by Sōtatsu Nomura. Painting, mounted as one of a pair of screens, ink, color and gold on paper, 59⅞ x 141⅛ inches.

Freer Gallery of Art, Washington 25, D. C.

Printed by THE MERIDEN GRAVURE COMPANY, Meriden, Conn.

on a year of dogged, never-to-be-beaten labor accomplished (Jeffers volume) L.S.
and Birthday wishes for a richest, happiest imaginable year ahead.
Monzo, whose years you have made unimaginably rich and happy.
The Point 16 July 56.

THIS SIDE FOR CORRESPONDENCE

THIS SIDE FOR ADDRESS

BELGIAN AMERICAN EDUCATIONAL FOUNDATION, INC.
ESTABLISHED BY
THE COMMISSION FOR RELIEF IN BELGIUM

HERBERT HOOVER
CHAIRMAN

GRAYBAR BUILDING
420 LEXINGTON AVENUE
NEW YORK 17, N. Y.

TELEPHONE
MURRAY HILL 3-1496

October 4,1956

Mrs.Vernon Kellogg
Route 1, Box 141
Carmel, Calif.

Dear Charlotte:

I've just received your note of September 30th with the announcement of Jean's book. It sounds magnificent.

Today I am sending the Foundation's check to the Ward Ritchie Press and we will get the book here and review it, then we'll be in a better position to see just what group would take an interest in it in Belgium. At the present time, we think it should go tothe Royal Library where the new Librarian was formerly associated with us and will take particular pains with the volume.

However, we want to see it first ourselves.

Best wishes.

Sincerely,

PERRIN C. GALPIN
President

PCG:M

BELGIAN AMERICAN EDUCATIONAL FOUNDATION, INC.
ESTABLISHED BY
THE COMMISSION FOR RELIEF IN BELGIUM

HERBERT HOOVER
CHAIRMAN

GRAYBAR BUILDING
420 LEXINGTON AVENUE
NEW YORK 17, N. Y.

TELEPHONE MURRAY HILL 3-1496

November 19,1956

Mrs. Vernon Kellogg
Route 1,Box 141
Carmel,Calif.

Dear Charlotte:

We have just had a visit in New York of Mr.Ernest John Solvay, the new President of the Fondation Universitaire of Brussels and Mr.Jean Willems, Vice President and Director.

Last Thursday there was a luncheon of our Executive Committee with Mr.Hoover in his apartment for these guests. At that time I took the opportunity of presenting the volume,"The Loving Shepherdess" that Jean illustrated. Mr. Solvay immediately said the place for it is right in the Library at the Fondation Universitaire. So we are sending it over there and I know that the book will be admired and appreciated in the heart of Brussels.

I see that you have been busy with Paderewski's story and I am sure that you have kept bright the memory of that distinguished and delightful gentleman.

Yours sincerely,

PERRIN C. GALPIN
President

BELGIAN AMERICAN EDUCATIONAL FOUNDATION, INC.
ESTABLISHED BY
THE COMMISSION FOR RELIEF IN BELGIUM

HERBERT HOOVER
CHAIRMAN

GRAYBAR BUILDING
420 LEXINGTON AVENUE
NEW YORK 17, N. Y.

TELEPHONE
MURRAY HILL 3-1496

November 27,1956

Mrs.Vernon Kellogg
Route 1,Box 141
Carmel,Calif.

Dear Charlotte:

I have your letter of November 23rd and I certainly can assue you that the Fondation Universitaire not only has a Librarian but it also has a number of handsome volumes which are kept behind glass. I feel pretty sure that Jean's book will be well cared for and treated as the rare volume that it is.

Congratulations on your Paderewski.

Yours sincerely,

PERRIN C. GALPIN
President

PCG:M

December 5, 1956

Dear Mrs. Kellogg,

We have so enjoyed seeing Jean. What a wonderful trip she will have, with so much interest and appreciation of all she sees.

We are so happy to receive your book. Jean had said you were sending us a book on "Paderewski", which delighted me as I know that the whole family will enjoy reading about this great man. And when the book came and I find it is your own book, our pleasure is multiplied.

I think Jean looked very well and rested when she left here. I would have liked her to see more places and people while she was here, but she wisely concentrated on what interested her most, and also left time to swim and relax on the beach.

We wished she could have stayed longer, but hope she will come again.

She worked hard helping my Jean on the mural he was painting at The Hawaiian Village. I don't know whether she told you, but she wrote a letter to Mr. Kaiser about the imaginative things he is doing there, and today Jean received a photostat of the letter from him. Jean was surprised but pleased, as he hadn't known of the original.

She did a drawing in our guest book, and she says you will send me a newspaper photograph of her with the writeup of her new book.

I enclose a clipping about Jean from the local newspaper.

When she was here on Monday night we ran the movie film with the scenes taken at your place in Carmel. They are good, though she had to look at a lot of scenes of Charlot children before we got to the Carmel party.

Greetings from all, and so many good wishes for the success of your book, and our appreciation for an autographed copy.

Zolmala Charlot

THE VIKING PRESS INC · PUBLISHERS
625 MADISON AVENUE · NEW YORK 22 · NY
Cable: Vikpress *Telephone: PL 5-4330*

February 11, 1957

Dear Mrs. Kellogg:

This is just to tell you that I did go to see "The Loving Shepherdess" at the Museum of Modern Art, and I'm so enthusiastic about the etchings that I've been telling all sorts of people about them. You must be very proud!

I hope you are taking good care of yourself while your daughter is away on that exciting trip. You'll miss her, but won't it be fun when she comes home "full of strange tales and alien magic!"

Affectionately,

Ann's

AD/mkm

Mrs. Charlotte Kellogg
Route 1, Box 141
Carmel, California

NEW YORK
Herald Tribune
230 WEST 41ST STREET, NEW YORK

April 9, 1957

Dear Charlotte Kellogg:

It was a joy to hear from you after this long lapse of time and I am glad to know that you are living in Carmel. It must be a rewarding place for the soul as well as all the rest of you.

The article that you enclosed filled me with nostalgia, especially after having had a long visit with Eve Curie before she returned to Lebanon a week ago with her husband, Harry Labouisse. The material is too long for our magazine - This Week - and I am at a loss as to what to suggest. My judgment is to keep it until you forward some further instructions. The Curies are, of course, a bit removed from the current news picture although they must for ever be a part of world history. If Missy were only here she would have some inspiration.

All my best wishes and do write me again.

Gratefully yours,

Helen Reid

Mrs. Vernon Kellogg
Route 1, Box 141
Carmel, California

POST CARD

06.232 Waves at Matsushima, No. 2. Japanese, 17th century, Kōetsu school, by Sōtatsu Nomura. Painting, mounted as one of a pair of screens, ink, color and gold on paper, 59⅞ x 141⅛ inches.
Freer Gallery of Art, Washington 25, D. C.

Printed by THE AMERICAN GRAVURE COMPANY, Camden, Conn.

Happy Birthday, 1957

I truly believe darling, that this will be the most richly full and happy year that you have had, and that each one ahead will continue to grow in fullness and happiness

—mother

THIS SIDE FOR CORRESPONDENCE

To whom you give and share all

THIS SIDE FOR ADDRESS

No thing can or will ever
express my love and gratitude
to my beloved wife Jean
for all she meant in my life

July 16, 1958

Stanford

GUEST LIST

RECEPTION FOR KING BAUDOUIN

May 22, 1959

King's Party

His Majesty King Baudouin of the Belgians

(Pronounced Bo-dwin: the "in" is nasal and its pronunciation is similar to the an in and.)
Form of address in conversation: Your Majesty or Sir

Count Gobert d'Aspremont Lynden

(Pronounced Da-pruh-MON (nasal) Leen-DEN)
Grand Marshal of the Court
Form of address in conversation: Sir

Count Gatien du Parc

(Pronounced Ga-SYEN (nasal) dü PARK)
Court Chamberlain
Form of address in conversation: Sir

Mr. Jean de Bassompierre

(Pronounced Ba-son (nasal) pyair)
Counselor, Embassy of Belgium
Form of address in conversation: Mr. de Bassompierre

Mr. Marcel Rijmenans

(Pronounced: RAY_muh-nons)
Consul General of Belgium at San Francisco

Mrs. Rijenans

Colonel Albert Debeche

(Pronounced: Duh-BESH)
Aide-de-Camp to the King
Form of address in conversation: Colonel Debeche

Major Albert Blondiau

(Pronounced Blon (nasal) DYŌ)
Aide-de-Camp to the King
Form of address in conversation: Major Blondiau

Other Belgians accompanying the Party:

Miss Cecile Tienrien

(Pronounced Teen-reen)
Secretary, Embassy of Belgium

Mr. Jean Elisee Verhelpen

(Pronounced Fur-HEL-pen)
Valet

Mr. Rene De Groote

(Pronounced Duh Hrō-tuh)
Valet

Members of the American Official Party:

The Honorable John Clifford Folger

American Ambassador to Belgium
Conversation: Mr. Folger

Mrs. Folger

Mr. Clement E. Conger

Deputy Chief of Protocol, Department of State

Mr. Edward J. Savage

Press Officer, Department of State

Mr. James P. Cavanaugh

Special Agent-in-Charge
State Department, Office of Security, San Francisco

Other Americans accompanying the Party:

Mrs. Katherine E. Laird

Protocol Assistant, Department of State

Mr. George G. Vlk

Security Officer, Department of State

Mr. Paul Clarke

Security Officer, Department of State

Mr. Oliver E. Pfeiffer

Photographer, United States Information Agency

Journalists who will accompany His Majesty during his Stanford Visit.

Frans Taelemans
Press Officer, Ministry of Foreign Affairs
Jean-Michel van Gindertael
Agence Belga in New York
Marcel Linz
Le Soir
Herman De Ceuster
Gazet van Antwerpen
Marcel de Ceuleneer
Het Volk
J. P. Cordier
I.N.R. (Belgian Broadcasting)
Hubert Vandevijver
I.N.R. (Belgian Broadcasting)
Jan Engels
Het Laatste Nieuws
Louis Delentdecker
Standaard

STANFORD PARTY

RECEPTION FOR KING BAUDOUIN

May 22, 1959

Members of Hoover Institution Advisory Board and their Wives:

Mr. and Mrs. Edward H. Heller
Mr. and Mrs. Ralph Lutz
Mr. Edward D. Lyman
Mr. and Mrs. A. C. Mattei
Mr. and Mrs. George G. Montgomery
Mr. and Mrs. Robert E. Swain
Mr. and Mrs. Fred A. Wickett

Local Residents Formerly Affiliated with Commission for Relief in Belgium

Mr. George Gay
Dr. and Mrs. Emile Holman
Miss Jean Kellogg
Mr. and Mrs. Mowatt Mitchell
Mr. and Mrs. John L. Simpson

Trustee, Faculty and Staff Group:

Mr. David Packard
President, Board of Trustees of Stanford University
Mrs. Packard
Dr. J. E. Wallace Sterling
President, Stanford University
Mrs. Sterling
Dr. F. E. Terman
Provost, Stanford University
Mrs. Terman
Mr. Pierre Van Rysselberghe
Lecturer and Research Associate in Chemistry, Stanford
Mrs. Van Rysselberghe
Professor Harold H. Fisher, Emeritus
Chairman of Hoover Institution and Library and Professor Emeritus of History
Mrs. Fisher
Mr. Frederic O. Glover
Assistant to the President

Hoover Institution:

Dr. Philip H. Rhinelander
Acting Director, Hoover Institution and
Dean, School of Humanities and Sciences
Mrs. Rhinelander
Professor Witold S. Sworakowski
Assistant Director, Hoover Institution and Associate Professor
Mr. David Heron
Associate Librarian
Mr. Philip T. McLean
Librarian and Consultant in Research
Miss Agnes F. Peterson
Acting Curator and Research Associate, Western and Central
European Collection
Mr. Thomas T. Thalken
Archivist, Herbert Hoover Archives

Miss Bernice Miller

Mr. Hoover's Secretary

Stanford Student Body Officers:

Mr. John Bohn
President of the Associated Students of Stanford University
Miss Carolee House
Vice President of the Associated Students
Mr. Larry Kelley
Student Financial Manager
Mr. Arden Shenker
President, Institute of International Relations
(a student organization)

Belgian Students:

Post Graduate:

Mr. Karel Kiesel
High Energy Physics Laboratory
Mr. Victor J. Vanhuyse
High Energy Physics Laboratory

Graduate:

Mr. Roger De Wiest
Civil Engineering
Mr. Pol Victor Lambert
Electrical Engineering
Mr. Jean Andre van der Meerch
Business School
Mr. Marcel Fernand Neuts
Statistics

Undergraduate:

Mr. Christian van den Berghe
General Studies

High School:

Miss Betty Dumonceau
Gilroy High School, Gilroy
(Exchange Student from Belgium)

Tuesday 6. P. M.

CHARLOTTE KELLOGG - 2305 BANCROFT PLACE - WASHINGTON - D. C.

I may be too, late. But this is just a Thanks message — one to my beloved Bonzy for being all she is, all she has meant, means — and will mean to me.

Truly, Bonzy, I think no other daughter ever gave such sum of happiness to parent as you have given me — have given both, us, of course — but very particularly

Yours forever inexpressibly

Thankful Mom

one has to become ordered inside in order to get beyond mere stimulus and being a prey to it. Knowledge of the deep layers of Freud's iceberg is essential - but he caught only one angle.

Wednesday (conscious mind is above water). Krishna says that if you clear the conscious mind, the next layer turns upward & permits itself to be seen. I think this is true.

Hello Mowzo:

Just time for a note. In the first place thanks for

ved

t

d.

not concern me greatly. I am quite sure that all expressions of life gather round one who has attained, who has a pure mind, and a heart which is the consummation of love.

Seek the understanding of life, and you will not belong to the congregation of the dead.

Cheers
Bonzie.

Mrs. Goldstone
130 East End Ave.

The Mayflower
Washington, D. C.

March 29 -

Dear Charlotte -

We came yesterday to see Justice Cardozo who has recovered sufficiently to be able to see a few friends - He asked if I had seen you.

I tried to reach you on the telephone last evening but found

that it had been temporarily disconnected. No doubt you are now in California with that charming girl? Is she painting? Landscapes? The sea? I know her work must be full of the reality-behind aspects— that thing we all try so very hard to reach.

I've been reading Huxley's "Ends and Means" and find much

in it Worth While - He has thought hard and clearly; a little deeply and I think he has perceived some satisfactory truths. He reveals his scientific blood stream.

We take the six P.M. homeward.

Will you come East again before Autumn? Be sure to let me know if you touch New York.

Have you been writing? The Miller has slipped through my fingers with very little to show. But John is definitely better which

What really counts.

That was a wonderful day that you spent with me. I'm hoping for another.

Do let me hear from you

Yours with affectionate friendship

Aline

P.S. The Cherry trees in full bloom and sunshine yesterday. We walked under them for an hour. "No matter what is happening in the world," they said, "peace and beauty are realities." A.

Permission to re-print

Voices: A Journal of Poetry

HAROLD VINAL: EDITOR

BOX C. VINALHAVEN, MAINE

Monday

Dear Charlotte:

Ofcourse, use any poems that appeared in Voices in your revised edition. No need to even ask. Did you send back corrected proof. I returned it to printer to day and saw no corfection was by your poem. Somehow I remembed you had made a correction but I must have confused youwith someone else, I see so badly.

The man who prints Voices is going into publishing business and prints books for 550- 64 pages. If you hard of anyone out there wanting this service, I will be glad to write him about them. I dont think he is union do wn there in Maine. Its so much cheaper than firms charge now. My affection to you and Jean.

All, all best,

Harold

I found, dear Charlotte, in the tone of the poems a key-note,

MRS. LAFAYETTE A. GOLDSTONE

COR. NORTH ST. and LOCUST AVE. HARRISON, NEW YORK

austere and noble, an architectural beauty, serene strength. There is never a trivial or flaccid line. "Soldiers on Leave" "at the Opera" is stunning — the whole scene — the "Mortal hunger" "across the hollow hall" — and not merely because it touches the mind now. Laurel, I've loved that for a long time. You've caught in words the mystic union between the inner and outer worlds. Counter-sign

another of my favorites. And authentic Place! "And hears in all he thought diverse, The long beat of the universe." The great thing said with the simplest means — the perfection of clarity.

I could write on for a long time but what I would like to do is to read them together — some afternoon quietly by the river.

The book is waiting for your autograph but in the meantime

Please be thanked truly again.

Yours with love

Alice

POETRY

A MAGAZINE OF VERSE

Founded in 1912 by Harriet Monroe

Morton Dauwen Zabel
Editor
Jessica Nelson North
Associate Editor
Geraldine Udell
Business Manager
George Dillon
Eunice Tietjens
Lew Sarett
Advisory Committee

Robert Morss Lovett
Percy H. Boynton
Thornton Wilder
Associate Committee of The University of Chicago
Charles H. Hamill
Arthur T. Leonard
Administrative Committee

Phone Superior 1328

232 East Erie Street
Chicago, Illinois

Dear Mrs. Kellogg:

I am very much pleased with the idea of seeing you this summer. How I hope it won't happen that my husband's vacation falls on the same date, in which case I'd have to go up to Lake Superior with him.

Your new group is splendid. I passed it on with recommendations to Mr. Sabel, and will now look up the N. River Pines.

Yours as always,

Jessica Nelson North

NICHOLAS ROOSEVELT
BIG SUR, CALIFORNIA

November 23

Dear Charlotte,

Your kind note of the 9th was awaiting us here on our return from a ten day trip to Southern Calif. on Wednesday. It was good of you to write, and we regret not having had the chance of welcoming you here, and of seeing Jean again before she left. We are so happy for her that she will have this change. I am sure she will get much out of it.

I have just seen Irene Alexander's review, but have not yet had a chance to read it carefully. I hope that the book arouses much interest. In a way it is particularly timely, although the speed with which events overtake each other right now may affect it adversely. What a ghastly mess Eden has got the world into, hasn't he?

We shall try to plan to see you within the next two or three weeks. In the meantime, our love and best wishes for the book.

Yours always,

Nick

I saw Noel Sullivan about two weeks before he went from his Hollow Hills Farm in the Carmel Valley to San Francisco for the last time.

He had been in Santa Barbara and driven home, as was his habit, in his little Ford. This was a warm day and he came with two of his dogs to our stretch of coast near Point Lobos Park to let them run along the cliff path, following them, head thrown back, face glowing with the joy being close to the ocean always gave him.

Later, he came into the living room. There was no fire; he and I stood near the worn granite chimney-piece while we talked.

Then suddenly he turned. His blue eyes flashed a quizzical question as he said, with a kind of wry humor, "I've just had an odd experience with a hitch-hiker north of Santa Barbara," he laughed. A few of us knew of his recent promise to certain relatives and friends to try to give up his practice of stopping to pick up persons who asked for a ride. "I had been trying to pay attention to their wishes. I understood why they wanted me to, but this man signalled so urgently that I simply couldn't pass him by. I stopped and motioned him and his handbag to the seat beside me."

"'I've got to get to San Francisco tonight,' he burst out, 'or I'll lose a job waiting for me. It's my only chance.'"

"I'm sorry I can't take you all the way," Noel said, "I'm going only as far as Salinas, but there's bus connection to San Francisco, and I'll see that you don't miss that."

He saw the tenseness in the man's face, but was completely unprepared for the tirade of invective that now filled the air. "'Those _ _ _ _ dirty niggers, they got all the jobs away from me -- They've got 'em away from the rest of us.'"

Noel tried to talk with him, to quiet him, but he got nowhere. The invective poured on, so he decided to keep silent and let this hatred, this desire for vengeance, wear itself out.

They had almost reached Salinas when Noel said, "I'm sorry, I apologize for not being able to drive you farther. I have to be at my farm up this valley in a short time. But I've looked up your bus connection -- you'll be sure to get there. And I've thought of what you should do in San Francisco to be ready properly to apply for your job -- here's something for your hotel and necessary expenses."

He turned the Ford in the direction of the Valley, so he could start as soon as his passenger got out. He doubted that this embittered human being would try to thank him, but wanted to be sure to be off before he could. "But just as my foot was ready," Noel continued, "I saw on the man's face such a strange, bewildered look, that I waited."

""But you don't know me, you don't know my name - and you do this for me----."" His speech was puzzled, tangled. ""I can never do anything for you.""

"Then I heard myself," Noel said, "saying these words. I had not thought of them, they came spontaneously. O, but you can do something for me -- you can remember something for me."

"'Remember? Remember what?'"

"You can remember that I am one of them."

And as the other quickly searched his face, perhaps for a hint of negro color, or for some further understanding, Noel was turning into the valley.

"He won't understand now, he said slowly, perhaps not later, but one day we will all understand."

Noel's words came from his deepest being.

Charlotte Kellogg

Ned Sullivan

No._____ Pacific Grove, Calif., July 30 1960

THE PAUL MORTUARY

LELAND J. PAUL - THOMAS L. PAUL
Funeral Directors
390 Lighthouse Avenue

RECEIVED FROM Miss Jean Kellogg

The Sum of Five Hundred and no/100 Dollars

In Payment ~~of~~ on Charlotte H. Kellogg Funeral Acct

Previous Balance -- $ 1455.76

Received on Account $ 500.00

Present Balance -- $ 955.76

Thank you!

THE PAUL MORTUARY

By Thomas L. Paul

We have mailed a new itemization to Mr. Ferrante!

MARBLE
LUSTEROCK

STATEMENT

WALLACE MEMORIAL CO.

JAMES N. WALLACE
752 ABBOTT STREET
SALINAS, CALIFORNIA 93901
OFFICE - 424-6751 RES. - 422-1134

MONUMENTS
MARKERS
BURIAL VAULTS

James Dickie
428 Monroe St -
Monterey - Calif.
93940

DATE	DESCRIPTION	CHARGES	CREDITS	BALANCE
	Memorial	132 50		132 50
		2-22-81		
	Paid 2-22-81 Check # 250			
				132 50

Monterey Peninsula Herald

MONTEREY, CALIFORNIA, FRIDAY, JANUARY 13, 1961.

Bing Crosby Golf Tourney Jan. 19-22

Ord Soldiers Go to Inauguration

lembers

Guide Dogs For Blind To Meet

The entire contributing membership of Guide Dogs for the Blind, Inc., the Peninsula chairman of which is Mrs. Campbell D. Edgar of Carmel, has been invited to attend the annual meeting scheduled for 11:30 a.m. Monday at the headquarters in San Rafael.

The program will be opened by William F. Johns, executive director of Guide Dogs for the Blind, Inc., who will present the overall picture of the school's services to blind men and women in 24 states and Canada during the past year.

Now in its 19th year, the school has enrolled 1,026 blind persons; 121 blind students and their Guide Dogs were graduated in 1960 from this unique training center that is entirely supported by its contributing membership.

Eisenhower Gifts

WASHINGTON (UPI) — President Eisenhower says he is going to turn over 18,000 gifts he has accumulated to the Eisenhower Library at Abilene, Kan.

THE TRUTH ABOUT THE CATHOLIC CHURCH

"Are people in the United States interested in religion?" we asked. "Only a handful" we were told. We disagreed. We felt that many, in contact with no church, would like to know more about Christ and His teaching.

Father Anthony offered a free course on the Catholic Faith in Marin County. Hundreds came. Daily they tell us of their interest and gratitude for the course.

Perhaps we can help you. We cannot give you the Faith, but we can give you facts about the Faith and remove misunderstandings. You may intend never to become a Catholic. But we can still help you. It is always worthwhile to learn something new.

Discover the answers for yourself in talks with Father Anthony at

THE ENQUIRY CLASSES — 8 DIFFERENT CLASSES

Evening Series —
Mondays, at 8 p.m., starting Jan. 16, Carmel Mission Basilica.
Tuesdays, at 8 p.m., starting Jan. 17, Carmel Mission Basilica.
Wednedays, at 8 p.m., starting Jan. 18, at St. Angela's Hall, Pacific Grove.
Thursdays, at 8 p.m., starting Jan. 19, San Carlos Church, Monterey.
Fridays, at 8 p.m., starting Jan. 20, San Carlos Church, Monterey.

Afternoon Series —
Mondays, at 2 p.m., starting Jan. 16, Carmel Mission Chapel.
Tuesdays, at 2 p.m., starting Jan. 17, Carmel Mission Chapel.
Fridays, at 2 p.m., starting Jan. 20, St. Angela's Hall, Pacific Grove.

This adv. sponsored by Monterey Council 1465, Knights of Columbus.

—Advertisement—

PINNACLE OF COLOR!

☞ *The MASON's in Carmel explodes with color for 1961 . . . not a single color trend, but a kaleidoscope of color . . . sharp and sun-filtered brights . . . clear and decisive pastels . . . color, with color and more color.* ☜

Whether it be GRAFF CALIFORNIAWEAR, LYNBROOK DRESSES, CAROLE CHRIS CO-ORDINATES, MARINA DEL MAR SWIM SUITS, GARLAND SWEATERS, COPELAND SKIRTS; they all explode with color. I'm about to explode at the moment trying to decide how I can describe all of the new items we already have in stock, from the above mentioned manufacturers. As a result, don't think I'll even try, because it would take a full page . . . you'd get bored reading it. We'd much rather show you this explosion of color, in person.

☞ *To quote a few people this past week: Los Angeles visitor . . . "Why is it I have to come to the MASON's in Carmel to find such a selection of Spring and Summer Playwear by GRAFF, when it's all made in Los Angeles?"*

Ocean Avenue merchant: . . "What's the idea of all the traffic "up" Dolores Street—guess I'll have to get a red and white striped awning—or is it your merchandise?"

Boston visitor: . . . "Why doesn't someone carry GARLAND sweaters in styles and colors like these at home, when they are manufactured in Boston?"

A Salinas customer: . . . "Where's your sale merchandise? You have nothing left! While I was looking for bargains, it's most refreshing to see nothing but new, bright colors in your playwear, sweaters and skirts and in your swimsuits and dresses." ☜

No comment necessary!

The MASON's, your store for moderately priced sportswear, in Carmel, is "up" Dolores Street, between 5th and 6th.

Margaret Mason.

☞ *I hope to have the pleasure of seeing you tomorrow to show you this pinnacle of colors. Mrs. Brooks or Mrs. Morgan will be happy to help you too, particularly on Monday and Tuesday when I'll be at the Sheraton-Palace Hotel placing fill-in orders on what you've already purchased.* ☜

Dodge Dealer's got them both!

that will charge at idle, make the battery last far longer than usual. There are 23 Dart models, with either six or V8 engines. Read about our new low-price compact, Lancer, below. Then visit your Dodge Dealer. Either way, standard or compact, you get a great deal with Dodge.

rt!!

with Ford and Chevrolet)

OPINION PAGE
Background and Interpretation of the News
Monterey Peninsula Herald
Monterey, California, Friday, January 13, 1961.
ALLEN GRIFFIN
Editor and Publisher
TED DUREIN
Managing Editor
EDWARD KENNEDY
Assistant Editor and Publisher
JAMES G. MERB
Business Manager

Your Money's Worth

Favorite Fifteen

By SYLVIA PORTER

In 1960 the Ford Foundation added 15 new stocks to its investment list to obtain long-term gains and increased incomes from dividends—financial aims all of us surely have for o

president of the World Bank; John J. McCloy, who has just returned as chairman of the Chase Manhattan Bank and has taken a post in the Kennedy administration; James

MEMORIAL VOLUME—Charlotte Kellogg, author of "Prelude," a narrative poem which appeared posthumously last month in a limited edition from the Ward Richie Press.

Memorial To Poet

By IRENE ALEXANDER

A beautifully designed and printed little volume containing a long narrative poem, "Prelude," by the late Charlotte Kellogg made its appearance at Christmastime from the Ward Ritchie Press. Presented in a limited edition of 300 copies, the volume has as frontispiece an original etching by the author's artist daughter, Jean Kellogg (Mrs. James Dickie) of Carmel Highlands.

The long, distinguished career of Mrs. Kellogg as a world-renowned humanitarian and author of many published works in both prose and poetry came to a close May 8, 1960, at her Carmel Highlands home.

* * * * *

In her preface to the posthumously-published book, her daughter explains:

"Among the papers left by my mother . . . was a manuscript of narrative verse interspersed with lyrics, titled "Prelude."

"The author had always intended to write the full length composition; but this she was not permitted to do. The constant demands of her humanitarian work, and then, toward the end of her life, the inexorable strain of failing health prevented realization of the total work.

"Perhaps she did not need to complete the story, for 'Prelude' not only describes the life of her gifted Swiss mother, Rachel, but in its implications it foreshadows the destiny of Rachel's family and Charlotte's own life adventure. This is not an isolated destiny but one shared by all those driven by true spiritual aspiration.

"I know from conversations with my mother that poetry was central to her life, that it was her natural expression, and truly reflected her own advance along the steep mountain path.

"I felt this poem serves best to epitomize Charlotte Kellogg's great life, and as such it is dedicated as a memorial to her and a significant greeting to her friends everywhere."

* * * * *

The Alpine mountains of Rachel's native Switzerland speak in the opening and closing stanzas of the poem and symbolize the lofty aspirations and unquenchable driving force which carried her through bitter disappointments, hardships and tragedy to far goals.

"Prelude" tells the story of Rachel's girlhood in Switzerland, of the migration of the family to America, the tragedies which halted her parents in the plains of Nebraska, of her marriage and the determination which carried her on to the far goal which had been set—to California.

* * * * *

Vividly, sensitively, in telling the story, Charlotte Kellogg brings to warm life each of the interesting and individual characters in her saga: Felix Zell, the indomitable father with his passion for land; his wife, the gentle, tender Vrena; the hunchbacked "Alp witch;" the brothers and sisters; and blond Max from Zurich whom Rachel married in Nebraska.

In a foreword to "Prelude," Eric Barker of Big Sur, noted poet himself, sums up best the impact of this impressive little memorial volume.

"It is not an easy thing to do in a poem, to bring a family as vividly alive as Charlotte Kellogg has done. And she has done it very well indeed . . . I shan't attempt in a brief preface to convey the power and strength of the poem. Let the author herself do that. That she is a real poet is evident in the fact that she has given the Zell family, especially Rachel, a quality of nobility and endurance. It is the quality of the mountains that dominate Rachel's life, and as unforgettable."

266 Eldorado,
Monterey, Calif.
11 May, 1960

Dear Miss Kellogg,

Friends of Free Poland Association wishes to express to you words of deepest sympathy upon the death of your mother.

Mrs. Kellogg, by her charitable and literary work gave proof many times over, that Poland and Poles were dear to her.

Friends of Free Poland share with You the grief caused by the loss of your mother.

With deepest sympathy

Stanley J. Hryn
President, Friends of Free Poland
for the entire membership.

Monterey, 10 May 1960.

Dear Miss Kellogg.

The Polish faculty was saddened to learn of your recent loss. On behalf of the entire staff of this Department, may I tell you that we share your grief, for Mrs. Kellogg was a dear friend indeed to all of us here.

Please accept our heartfelt condolences in your time of bereavement. May God cherish and keep her.

With deepest sympathy

Stefan Kaminski
Chairman.

C/o U.S.A.L.S.,
Polish Lang. Dept.

Miss Jean Kellogg Box 101 Rt. 1
Carmel Calif.

Kemese Shop, Carmel	5.00
Rodinsha	5.00
*Paula Dougherty, Carmel	10 —
Halli Sawson, Carmel	5
Charles N Arnold Monterey	2.50
Irene Alexander Carmel	5.00
Bruno Adriani Carmel	10.00

Mrs William T. Seavel — 5.00
Carmel
Miss E O'Sullivan. Carmel — 5.00
Mr Mrs Curtis I. Smith — 10.00
Seaside)
Mr S. Kaminski — 16.00
(Staff of the School of Languages
Polish Section) Monterey
Dr Ellsg. Bovik Monte — 10.00
Miss Maud. Oakes (Big Sur) — 10.00
Mr G. O Wilson (San Francisco) — 10.00

Mrs. Artur Rodzinski

P. O. Box 707
LAKE PLACID, N. Y.

September 6, 1960

Miss Jean Kellogg
Box 101
Rt. #1
Carmel, California

Dearest Jean:

I should have written you a long time ago but the time seems to fly always too fast. Here in the country I have more work than in New York.

I wanted to thank you again for your wonderful idea of donations of money to our committee in tribute to your mother. I am enclosing a list of the people who so generously donated. Because your mother was so dearly beloved our blind children in Poland are benefiting from over a $100, a very great sum in Polish currency.

It would be nice to hear from you sometime. How are you getting on without your dearest mother? I will never forget what an inspiration she was to all of us when we all worked together for the cause of Poland.

With all my love and affection.

Sincerely yours,

Halina

~~Mrs. Artur~~ Rodzinski
(conductor)

HR:bjd

The Kosciuszko Foundation

AMERICAN CENTER FOR POLISH CULTURE

Board of Trustees and Officers

HENRY NOBLE MACCRACKEN, *Honorary Chairman of the Board*
ARTHUR T. ROTH *Chairman of the Board*
WILLIAM H. DRAPER, JR., FRANK N. PIASECKI, *Vice-Chairmen of the Board*
STEPHEN P. MIZWA, *President*
EDWARD C. SMITH, *Treasurer*
FIRST NATIONAL CITY BANK
EDMUND I. ZAWACKI, *Recording Secretary*
STANISLAS CHYLINSKI
EUGENE S. FARLEY
WALTER M. GOLASKI
HOWARD HANSON
DR. JOSEPH J. KOCYAN,
MARY R. KOONS
JOSEPH F. LESTER
DR. ANTHONY S. MALLEK
CHARLES NOSAL
HENRY C. PYTELL
EDWIN P. SHATTUCK
BEN S. STEFANSKI
ANTHONY J. STONINA

National Council

KAZIMIERA ADRIANOWSKA
EDWARD BAUMILLER
WILLIAM C. BRODIE
RT. REV. MSGR. F. F. BURANT
JOHN S. CRESKO
ADAM G. DUNN
JOSEPH A. GLOWACKI
MARY GLOWACKI
PAUL GORECKI
ANDREW HOLINKO
JOSEPH J. JANAS
CASIMIR JARZEBOWSKI
HENRY KORAB-JANIEWICZ
MRS. JOSEPH KAZANOWSKI
STANLEY KUPISZEWSKI
ADELA LAGODZINSKA
WALTER J. LASKA
ADAM B. LYCZAK
MARY A. MAKOWSKA
JOHN MALINOWSKI
JAMES Z. MILLIAN
IGNACE MORAWSKI
JOHN MOSKAL
IGNATIUS NURKIEWICZ
MRS. ALEXANDER ORZE
MRS. RUFUS L. PATTERSON
C. A. SIENKIEWICZ
MRS. JOHN SOKOLOWSKI
SAMUEL M. VAUCLAIN, III
MME. GANNA WALSKA
DR. LOUIS S. WEGRYN
MRS. JANE WEGRZYNEK
DR. STEFAN S. ZIEMIAN
DR. EDWARD B. ZLONCZEWSKI

15 EAST 65TH STREET
NEW YORK 21, N. Y.

•

TEL. REGENT 4-2130

EUGENE F. KUSIELEWICZ
Assistant to the President

Mrs. Jean Kellogg Dickie
Route 1, Box 141
Carmel, Calif.

January 21, 1964

Dear Mrs. Dickie:

The Kosciuszko Foundation is enlarging its Reference Library, trying to add to its usefulness, by procuring more books and pamphlets to various categories already acquired.

It occured to me that perhaps you may be in possession of an extra copy of the book "Homage to Paderewski" with original music composed in his memory by various composers. Then, perhaps you may know of other materials pertaining to Paderewski which someone would be glad to donate to the Paderewski collection in the Kosciuszko Foundation Library.

We shall be very grateful to you, if you can help us to acquire as much as possible about the Great Paderewski. We shall appreciate anything that you may be able to do to help us for this special collection. We shall cover any expenses incurred. Many thanks for your kindness.

And we also thank you very much for your continued membership in The Kosciuszko Foundation.

Yours cordially,

Stephen P. Mizwa
President

SPM/js.

copy

Carmel, California
March 20, 1964

Dr. Stephan Mizwa
Konsciusko Foundation
New York City, New York

Dear Dr. Mizwa:

Some weeks ago I received your letter of inquiry concerning any papers or books belonging to my mother and relating to Paderewski and Poland which might have remained in my possession. As you may know, my mother presented a good deal of historical material to the Hoover War Library at Stanford. However, on the receipt of your letter, I went down to the filing cabinets and looked up the remaining papers. To my surprise, I found some very important material. This includes a half dozen letters from Mme. Curie, in her own hand, to my mother; an equal number of most interesting letters from Paderewski; and another group from Mme. Wilkonska, Paderewski's sister, written toward the close of the second war and also just prior to Paderewski's last concert tour. These letters explain in some detail Paderewski's state of mind at that time, his feelings about politics, the suffering of his countrymen, and his own art -- they express his philosophy. Besides these documents, there are other papers relating to Poland in a small library of books.

Due to a recent illness of my husband and extreme pressure of work, I have not been able to formulate a plan to perpetuate this material in a proper manner, and at the moment I am dictating this letter freely.

Dear Dr. Mizwa, you knew my mother so well. I hope that I sent you a copy of the poem that was published after Mother's death, which was in the nature of a memorial to her. May I say that in looking over this material I realized again the enormous importance of the contribution of my parents to the period of history between the two world wars, and I now feel that something should be published, even in a modest way, to pay tribute to my mother's effort (theHoover Foundation published a book concerning my father after Daddy's death). On the piano we have your book on Chopin. It is a nice size and well illustrated as well as beautifully written.

I wonder if you mind, Dr. Mizwa, if I explore with you in this way on paper the idea of publishing a small monograph which could be called, perhaps, "Charlotte Kellog and Poland." This small publication could include references to my father's work and to the work in other countries, all of which would relate to this central experience in Poland which became so much a part of my mother's life up until the day of her death.

Would it be possible, do you think, for your Foundation to assign a student or a scholar to edit and collect in a historical manner the sequence of the material which I would then send you with a view toward such publication? Could the Foundation in some way sponsor this publication which need not be elaborate or pretentious in any way?

I know that my mother would be pleased to have these valuable letters and other papers, some of which emanate from the White House, placed in your new Library as a permanent resource, but I also feel that I owe my mother the duty of perpetuating her work in some public manner.

There is also some extremely interesting material among the records -- in fact, the entire inside history of the Paderewski Fund and the establishment of the Polish Hospital in Edinburgh, Scotland. Before her death, my mother told me where to find this material. She consciously felt that the true history of this undertaking was important. I am sorry to say that like many undertakings, the Paderewski Fund was beset, especially in its last years, by internal difficulties. There are one or two persons still living whom I would not, nor do I think my mother would, wish to see this material in print.

However, all these questions remain to be considered, and in this letter I am only informing you of the thoughts I have had since receiving your request for material.

Do let me hear from you if you have any ideas about what might be done as a fitting memorial to my mother and her work for and in Poland.

I am sorry I cannot be at the Konsciusko School Ball -- sorry, too, that I could not discuss these thoughts with you personally, though there is just a chance that I might be coming to New York later in the year.

Sincerely,

(Mrs.) Jean Kellog Dickie

JKD:K

The Kosciuszko Foundation

AMERICAN CENTER FOR POLISH CULTURE

Board of Trustees and Officers

HENRY NOBLE MACCRACKEN,
Honorary Chairman of the Board
ARTHUR T. ROTH
Chairman of the Board
WILLIAM H. DRAPER, JR.,
FRANK N. PIASECKI,
Vice-Chairmen of the Board
STEPHEN P. MIZWA, *President*
EDWARD C. SMITH, *Treasurer*
FIRST NATIONAL CITY BANK
EDMUND I. ZAWACKI,
Recording Secretary
STANISLAS CHYLINSKI
EUGENE S. FARLEY
WALTER M. GOLASKI
HOWARD HANSON
DR. JOSEPH J. KOCYAN,
MARY R. KOONS
JOSEPH F. LESTER
DR. ANTHONY S. MALLEK
CHARLES NOSAL
HENRY C. PYTELL
EDWIN P. SHATTUCK
BEN S. STEFANSKI
ANTHONY J. STONINA

National Council

KAZIMIERA ADRIANOWSKA
EDWARD BAUMILLER
WILLIAM C. BRODIE
RT. REV. MSGR. F. F. BURANT
JOHN S. CRESKO
ADAM G. DUNN
JOSEPH A. GLOWACKI
MARY GLOWACKI
PAUL GORECKI
ANDREW HOLINKO
JOSEPH J. JANAS
CASIMIR JARZEBOWSKI
HENRY KORAB-JANIEWICZ
MRS. JOSEPH KAZANOWSKI
STANLEY KUPISZEWSKI
ADELA LAGODZINSKA
WALTER J. LASKA
ADAM B. LYCZAK
MARY A. MAKOWSKA
JOHN MALINOWSKI
JAMES Z. MILLIAN
IGNACE MORAWSKI
JOHN MOSKAL
IGNATIUS NURKIEWICZ
MRS. ALEXANDER ORZE
MRS. RUFUS L. PATTERSON
C. A. SIENKIEWICZ
MRS. JOHN SOKOLOWSKI
SAMUEL M. VAUCLAIN, III
MME. GANNA WALSKA
DR. LOUIS S. WEGRYN
MRS. JANE WEGRZYNEK
DR. STEFAN S. ZIEMIAN
DR. EDWARD B. ZLONCZEWSKI

15 EAST 65TH STREET
NEW YORK 21, N. Y.

•

TEL. REGENT 4-2130

EUGENE F. KUSIELEWICZ
Assistant to the President

June 8, 1964

Mrs. Jean Kellog Dickie
Route 1, Box 101
Carmel, California

Dear Mrs. Dickie:

Please forgive the delay in this reply to your letter of March 20th. Dr. Mizwa worked under the assumption that he had turned the letter over to me for a reply, while I believed that he had taken care of the matter.

The suggestion that you made for the publication of a work on your parents' association with Poland is an excellent one, though one that would involve a bit more work that one would at first imagine. For such a work to be undertaken, we would have to insist that it be as complete as possible. This would involve much more than using the materials in your possession. While in Poland some years ago, for example, I noticed a few letters from your parents in the Paderewski Papers. I am quite sure that there are similar items in the House Papers, at Stamford, in the Hoover Papers, at Stanford, and in the Wilson Papers, in the National Archives and in the Library of Congress.

Your suggestion is one that we would like to sponsor, but it is one that requires a great deal of thought. If we undertake it, it must be done well. If you should consider leaving the documents to which you refered in the care of the Foundation, we would be only too happy to act as a depository for them. Your mother was a good friend of the Foundation. I, myself, had the rare opportunity of visiting with her at Carmel, many years ago, while I was completing research for my Doctorate in the Hoover War Library. Incidentally, it was on an aspect of the part Paderewski played in the rebirth of Poland.

If you will be this way in New York, I would suggest that you drop in and visit with us, so that we could talk this over

ARE YOU A MEMBER OF THE KOSCIUSZKO FOUNDATION?

in more detail. In the event you will not be coming this way, I should be going out to California sometime before the end of this year. If you should have no objection, I'd then come out to visit with you. Incidentally, while in Poland this summer, I will try to have reproductions of the correspondence in the Paderewski Papers made up for your files.

Sincerely yours,

Eugene Kusielewicz

Eugene Kusielewicz
Vice President

THE KOSCIUSZKO FOUNDATION
15 East 65th Street
New York 21, N. Y.

AMERICAN CENTER
FOR
POLISH CULTURE

NEW YORK
JUN-8'64
N.Y.
U.S.POSTAGE
.08
P.B. METER
P.B. 555414

VIA AIR MAIL

Mrs. Jean Kellog Dickie
Route 1, Box 101
Carmel, California

CLIENT'S COPY

FORM **706**
(Rev. Dec. 1955)
U. S. TREASURY DEPARTMENT
Internal Revenue Service

UNITED STATES
ESTATE TAX RETURN

(Applicable only to estates of decedents dying on or after August 17, 1954. If decedent died prior to August 17, 1954, use Form 706, Revised December 1953.)

Estates of nonresidents not citizens of the United States may generally file on Form 706NA instead of this form. For details see page 39.

DO NOT WRITE IN SPACE BELOW

Date received

Decedent's name	Date of death
CHARLOTTE HOFFMAN KELLOGG	May 8, 1960
Residence (domicile) at time of death	**Citizenship (nationality) at time of death**
United States - California	United States

COMPUTATION OF TAX
(See instructions on page 38)

PART I

1. Gross estate tax (use table A, page 40)		$ None
2. Credit for State death taxes (use Table B, page 40)		None
3. Gross estate tax less credit for State death taxes (item 1 minus item 2). This is the net amount payable unless credit for Federal gift taxes, tax on prior transfers, or foreign death taxes is claimed in Part II		$ None

PART II

4. Credit for Federal gift taxes	$	
5. Credit for tax on prior transfers		
6. Credit for foreign death taxes		
7. Total of credits under Part II (total of items 4, 5, and 6)		None
8. Net estate tax payable (item 3 minus item 7)		$ None

(SPACE FOR USE OF INTERNAL REVENUE SERVICE)

Tax on return or deficiency	Assessments				Payments		
	Amount	List	Page	Line	Date	Principal	Interest
	$					$	$

DETERMINATION BY INTERNAL REVENUE SERVICE

cnr—16—71699-2

(Use Form 706 (Revised December 1953) for estates of persons dying before August 17, 1954)

GENERAL INSTRUCTIONS

Statute and general description.—The Federal estate tax is imposed by chapter 11 of the Internal Revenue Code of 1954. It is not an inheritance tax. It is imposed upon the transfer of the entire taxable estate and not upon the share received by a particular beneficiary. The taxable estate is determined by taking the value of the gross estate (Schedules A to I, inclusive) and deducting therefrom the total amount of the deductions authorized by the statute.

Different provisions control the determination of the tax liability of the estates of citizens or residents of the United States and the estates of nonresidents not citizens of the United States. (Generally, reference herein to the decedent's **residence** means the decedent's **domicile.)** **For specific information on Federal estate taxation in the case of a nonresident not a citizen of the United States,** see "Additional Instructions for Estates of Nonresidents Not Citizens of the United States" on page 39.

Estates for which return required.—A return on this form must be filed for the estate of every citizen or resident of the United States whose gross estate as defined by the statute exceeded $60,000 in value **at the date of death.**

Instructions relative to the requirement of a return for the estate of a nonresident not a citizen of the United States are set forth on page 39.

The value of the gross estate at the date of the decedent's death governs the liability for the filing of the return, regardless of any valuation as of a subsequent time that may be adopted by the executor under the provisions of section 2032 of the Code.

Time and place for filing return.—The return is due 15 months after the date of the decedent's death. The return for the estate of a resident decedent must be filed with the District Director of Internal Revenue in whose district the decedent had his domicile at the time of his death. The return for the estate of a nonresident citizen must be filed with the Director of International Operations, Internal Revenue Service, Washington 25, D. C., U. S. A.

Payment of tax.—The tax is due 15 months after the date of the decedent's death, and must be paid within such period unless an extension of time for payment thereof has been granted by the District Director. Check or money order in payment of the tax should be made payable to "Internal Revenue Service."

Supplemental documents.—If the decedent was a resident and died testate a certified copy of the will must be filed with the return.

If the decedent was a nonresident citizen, the following documents must be filed with the return:

(1) A copy of the inventory of property and the schedule of liabilities, claims against the estate and expenses of administration filed with the foreign court of probate jurisdiction, certified by a proper official of such court.

(2) A copy of the return filed under the foreign inheritance, estate, legacy, succession tax, or other death tax act, certified by a proper official of the foreign tax department, if the estate is subject to such a foreign tax.

(3) If the decedent died testate, a certified copy of the will.

Other supplemental documents may be required as hereinafter explained under the instructions for the several schedules.

Execution of return.—This form consists of 40 pages numbered in consecutive order. For convenience in typing carbon copies, the sets as issued may be readily separated and the corresponding sheets matched. **When completed, the return must be permanently fastened together with all sheets in proper order.** Any suitable type of paper fastener may be utilized for this purpose. Ordinary wire staples are recommended for the return of average size. **All pages provided, numbered 1 through 40, must be included.**

Write only on one side of each sheet of paper. If there is not sufficient space for all entries under any of the printed schedules, use additional sheets of the same size, and insert in the proper order in the return. All information required as indicated under "General Information" must be supplied in the spaces provided. The questions asked under each schedule must be specifically answered, and if the decedent owned no property of any class specified for the schedule, the word "None" should be written across the schedule.

The gross estate must be set forth under the appropriate Schedules A to I. The deductions, except the amount claimed for the specific exemption, should be shown under the appropriate Schedules J to N. In the case of a resident or citizen the amount deducted for the specific exemption should be shown under Schedule P, and the taxable estate computed thereon.

For every item of principal, any income accrued thereon at the date of the decedent's death must be separately entered under the column headed "Value at date of death"; and, if the alternate valuation is adopted, any includible income with respect to each item of principal, as hereinafter explained, must be separately entered under the column headed "Alternate value."

The items should be numbered under every schedule and a separate enumeration should be used for each schedule. The total for each schedule should be shown at the bottom of the schedule. The totals should not be carried forward from one schedule to another, but the total or totals for each schedule should be entered under the Recapitulation, Schedule O.

The information indicated by the columns headed "Subsequent valuation date" and "Alternate value" should not be shown unless the executor adopts the alternate valuation authorized by section 2032 of the Code. If such alternate valuation is not adopted, the space in the columns headed "Subsequent valuation date" and "Alternate value" may be utilized for descriptive matter, as indicated in the example shown under the instructions for Schedule A. Similar information should be omitted in the space provided therefor under the Recapitulation, Schedule O, if the alternate valuation is not adopted.

The computation of the tax must be shown in detail as indicated on page 1. If the executor determines no liability for tax, the word "None" should be shown at item 8 under "Computation of Tax."

If credit for foreign death taxes is claimed, the credit should be computed on Schedule S.

The filing of Form 706 will not be considered the filing of a complete return as required by the statute and the regulations issued pursuant thereto unless all the information as indicated herein is set forth.

If there is more than one executor or administrator, all should verify and sign the return. Such persons are responsible for the return as filed and incur liability for penalties provided for erroneous, false, or fraudulent returns.

If there is no executor or administrator appointed, qualified, and acting in the United States, every person in actual or constructive possession of any property of the decedent is constituted by the statute an executor for the purposes of the tax (section 2203 of the Code), and is liable for the filing of the return. If two or more persons are liable for the filing of the return, it is preferable for all to join in the filing of one complete return, but if they are unable to join in making one complete return, each is required to file a return disclosing all the information he has in the case, including the name of every person holding an interest in the property and a full description of such property. If the appointed, qualified, and acting executor or administrator is unable to make a complete return, the statute requires that every person holding an interest in the property shall, upon notice from the district director, make a return as to such interest.

The person or persons who file the return must, in every case, sign under penalties of perjury the first declaration on page 40. If the return is prepared by an attorney or agent for the person or persons filing this return, the second declaration on page 40 must also be signed under penalties of perjury by such attorney or agent.

Representation by attorney or agent.—If the executor is to be represented by an attorney or agent before the Internal Revenue Service, by correspondence or otherwise, it is necessary (1) that the attorney or agent be enrolled to represent claimants before the Treasury Department, and (2) that a power of attorney shall have been submitted authorizing the attorney or agent to act on behalf of the executor in the matter. Copies of Treasury Department Circular No. 230, as revised, relating to admission to practice before the Treasury Department, and a pamphlet relative to the conference and practice requirements of the Internal Revenue Service may be obtained from the Director of Practice, Internal Revenue Service, Washington 25, D. C.

Penalties.—Severe penalties are provided by law for willful failure to make and file a return on time and for willful attempt to evade or defeat payment of tax.

onr—16—71699-2

GENERAL INFORMATION

1. Address of decedent at time of death (Number, street, city, zone, and State)

Kellogg House
Carmel Highlands, California (Mailing address: Route 1, Box 101, Carmel, California)

2a. State in which domiciled at time of death: California

2b. Year in which this domicile was established: Prior to 1900

3. Date of marriage to surviving spouse: April 27, 1908

4. Domicile at date of marriage to surviving spouse: California

5. Citizenship (nationality) at date of death: United States

6a. Place of death: Carmel Highlands, California

6b. Cause of death: Cardiorespiratory failure due to cerebrovascular accident and arteriosclerosis.

6c. Length of last illness: Over two years

7. Decedent's physicians

NAMES	ADDRESSES (Number, street, city, zone, and State)
Russell M. Pratt, D.O.	6th & Dolores, Carmel, California
Carol McKenney, M.D.	Lincoln & 7th, Carmel, California
Charles N. Pearson, M.D.	Dolores & Ocean Avenue, Carmel, California

8. If decedent was confined in a hospital during his last illness or within 3 years prior to his death, give name and address of hospital

Peninsula Community Hospital, Highway 1 and Valley Way, Carmel, California

9a. Date of birth: May 21, 1874

9b. Place of birth (City and State or country, if other than United States): Grand Island, Nebraska

10a. Business or occupation: Retired

10b. If retired, state former business or occupation: English Professor and Author

10c. Business address (Number, street, city, zone, and State): Not applicable

11. Marital status at date of death

☐ Married ☐ Single ☐ Separated ☒ Widowed ☐ Divorced

12a. If widowed, give name of deceased spouse: Dr. Vernon Lyman Kellogg

12b. Date of death: 1937

13. Number of children: One

14. Heirs, next of kin, devisees, and legatees (If more than five, only the names of the five principal ones are required)

NAME	RELATIONSHIP	ADDRESS (Number, street, city, zone, and State)
Charlotte Jean Kellogg	Daughter	Route 1, Box 101, Carmel, California
Regular Hoffman Bernays	Sister	6301 Chelton Drive, Oakland 11, California
Martin Hoffman	Brother	Piedmont, California
Regular Bernays Melden	Niece	13244 - 40th Ave., N.E., Seattle 55, Washington

15. Did the decedent die testate? ☒ Yes ☐ No

16a. Were letters testamentary or of administration granted for this estate? ☒ Yes ☐ No

16b. Date granted: June 10, 1960

16c. Case No.: 16,622

16d. Name of court: Superior Court

16e. Location of court: Salinas, California

16f. To whom granted? (Designate whether executor, executrix, administrator, or administratrix. Explain if different from the person or persons filing return)

NAME	DESIGNATION	ADDRESS (Number, street, city, zone, and State)
Charlotte Jean Kellogg (Now Mrs. James Dickie)	Executrix	Route 1, Box 101, Carmel, California

enr—16—71699-1

Gross estate.—In addition to the general provision of the statute requiring the inclusion in the gross estate of property to the extent of the decedent's interest therein, other provisions specifically include, as more fully explained hereinafter in the instructions for the separate schedules, certain transfers made during the decedent's life without an adequate and full consideration in money or money's worth, annuities, joint estates with right of survivorship, tenancies by the entirety, life insurance even though payable to beneficiaries other than the estate, property over which the decedent possessed a general power of appointment, and dower or curtesy (or statutory estate in lieu thereof) of the surviving spouse.

Community property.—Property held by the decedent and his surviving spouse as community property is includible in the gross estate to the extent of the decedent's interest in such property under the applicable law of the State, Territory, or possession of the United States, or of the foreign country.

For further details, see Estate Tax Regulations.

Valuation.—Unless the executor elects otherwise at the time the return is filed, all property included in the gross estate must be valued as of the date of the decedent's death.

Alternate valuation.—If the executor elects to adopt the valuation authorized by section 2032 of the Code, such election must be expressly indicated in the space provided under "General Information." **The election cannot be exercised unless the return is filed within 15 months after the decedent's death or within the period for filing the return as extended by the district director.**

In general, the object of section 2032 of the Code is to make provision whereby the amount of tax otherwise payable may be lessened when, within the year following the decedent's death, the gross estate has suffered a shrinkage in its aggregate value.

The executor may, by an election duly made upon this return, have the property which was included in the gross estate on the date of the decedent's death valued as of the applicable dates, as follows:

(1) Any property distributed, sold, exchanged, or otherwise disposed of within 1 year after the decedent's death, valued as of the date of such distribution, sale, exchange, or other disposition, whichever first occurs;

(2) Any property not distributed, sold, exchanged, or otherwise disposed of within such 1-year period valued as of the date 1 year after the date of the decedent's death;

(3) Any property, interest, or estate which is "affected by mere lapse of time," valued as of the date of decedent's death; except that an adjustment is to be made for any difference in its value not due to such lapse of time, as of the date 1 year after the date of decedent's death, or as of the date of its distribution, sale, exchange, or other disposition, whichever first occurs.

Property, in the case of a sale, exchange, or other disposition thereof within the 1-year period, is to be valued as of the date when it ceases to form a part of the gross estate, that is, the date when the title passes as the result of its sale, exchange, or other disposition. The terms, "distributed," "sold," "exchange," "or otherwise disposed of," comprehend all possible ways by which property may be separated or passed from the gross estate.

The property to be valued as of 1 year after the date of decedent's death, or as of that date, or as of some intermediate date, is the property included in the gross estate on the date of the decedent's death. It will be necessary in every case first to determine what property constituted the gross estate at decedent's death.

Interest accrued to the date of the decedent's death on bonds, notes, and other interest-bearing obligations constitutes property of the gross estate on the date of his death and is to be included in the alternate valuation. Rent accrued to the date of the decedent's death on leased realty or personalty constitutes property of the gross estate on the date of his death and is to be included in the alternate valuation.

Outstanding dividends which were declared to stockholders of record on or before the date of the decedent's death constitute property of the gross estate on the date of his death, and are to be included in the alternate valuation. Ordinary dividends declared to stockholders of record after the date of the decedent's death do not constitute property of the gross estate at the date of his death and are to be excluded from the alternate valuation. However, if dividends are declared to stockholders of record after the date of the decedent's death with the effect that the shares of stock at the subsequent valuation date do not reasonably represent the same property existing at the date of the decedent's death, such dividends are to be included in the alternate valuation, except to the extent that such dividends are paid from earnings of the corporation after the date of the decedent's death.

The election applies to all the property included in the gross estate on the date of the decedent's death. It cannot be applied only to a portion of such property.

In every case where the election is exercised, the return must set forth (1) an itemized description of all property included in the gross estate on the date of the decedent's death together with the value of each item as of that date, (2) an itemized disclosure of all distributions, sales, exchanges, and other dispositions of such property during the 1-year period after the decedent's death, together with the dates thereof, and (3) the value of each item of property determined as hereinbefore explained and in accordance with the regulations issued pursuant to section 2032. The foregoing information must be shown under the appropriate columns of each schedule. Under the column headed "Description" a brief statement for each item must be shown explaining the status or disposition governing the subsequent valuation date, such as, "Not disposed of within year following death," "Distributed," "Sold," "Bond paid on maturity," etc. Under this same heading a description of each item of principal and includible income must be entered separately. Under the heading, "subsequent valuation date," the applicable date for each separate entry of principal and includible income must be shown. Under the heading, "Alternate value" the amount of the principal and the amount of includible income must be separately shown. In the case of any interest or estate the value of which is affected by mere lapse of time such as patents, leaseholds, estates for the life of another, or remainder interests, the value shown under the heading "Alternate value" must be the adjusted value, i. e., the value as of the date of death with an adjustment reflecting any difference in its value as of the later date not due to mere lapse of time. Under the heading, "Value at date of death" the amount of the principal and the amount of includible income must be entered separately.

For examples illustrating the entry of the information required under the schedules, see pages 6 and 10. While the examples there shown pertain to Schedules A and B, the information required under the other schedules should be set forth in a similar manner.

All the information indicated on this form must be supplied. Statements as to distributions, sales, exchanges, and other dispositions of the property within the 1-year period after the decedent's death must be supported by evidence. If the court issues an order of distribution during that period, a certified copy of the order must be submitted as part of the evidence. The district director may require the submission of such additional evidence as is deemed necessary.

Credits against tax.—Under certain circumstances a credit against the tax is authorized for estate, inheritance, legacy, or succession taxes paid to a State, Territory, the District of Columbia, or any possession of the United States. The size of the taxable estate determines whether this credit is allowable and, if so, the maximum amount thereof. See part I, item 2, under "Instructions for Computations of Tax" on page 38, for information relative to the allowance of this credit.

Credits for Federal gift taxes are, under specified conditions, allowable against the tax. See part II, item 4, under "Instructions for Computation of Tax" on page 38.

In the case of a citizen or resident of the United States, credit is authorized by statute and treaties, under certain conditions, for estate, inheritance, legacy, and succession taxes paid to a foreign country. (See "Credit for Foreign Death Taxes" on pages 36 and 37.)

Credit for tax on prior transfers is explained in the instructions on pages 32 and 34.

Credit for foreign death taxes.—In the case of a citizen or resident of the United States, a credit is authorized under certain circumstances for death taxes paid to a foreign country. The credit is authorized (*a*) by statute or (*b*) by treaty. Where credit for a foreign death tax is authorized by treaty, there is allowable either the credit computed under the statute or under the treaty, whichever is the more beneficial to the estate. See "Death tax conventions" on page 6 for the effective dates of the treaties which authorize the allowance of a credit for foreign death taxes. See "Instructions for Schedule S" on page 36 for a list of the foreign death taxes for which credit is authorized by treaties, and for information relative to the computation of the credit.

(Continued on page 6)

cnr—16—71699-1

GENERAL INFORMATION—Continued

17a. Did the decedent at date of death own property in any State or country other than that of his last domicile? If "Yes," state place of ancillary probate proceedings ☐ Yes ☐ No

No ancillary probate. (Item 1, Schedule E)

17b. Name of ancillary administrator or executor

Not applicable

17c. Address of ancillary administrator or executor (Number, street, city, zone, and State)

Not applicable

18a. Did the decedent at the time of his death have a safe deposit box held either alone or in the joint names of himself and another? If "Yes," state location ☐ Yes ☐ No

18b. If held jointly, give the name of the joint depositor

Not applicable

18c. Relationship of joint depositor to decedent

Not applicable

18d. If the decedent had a safe deposit box at the time of his death, indicate under what schedules in this return the contents are listed

Not applicable

18e. If any of the contents of the safe deposit box are omitted from the schedules, explain why

Not applicable

19. Did the undersigned person or persons filing return make diligent and careful search for property of every kind left by the decedent? ☒ Yes ☐ No

20. Did the same undersigned make diligent and careful search for information as to any transfers of the value of $5,000 or more made by the decedent during his lifetime without an adequate and full consideration in money or money's worth? ☒ Yes ☐ No

21. Did the same undersigned make diligent and careful search for the existence of any trusts created by the decedent during his lifetime or any trusts created by other persons under which the decedent possessed any power, beneficial interest, or trusteeship? ☒ Yes ☐ No

22a. Name of attorney representing estate, if any

Hudson, Martin, Ferrante and Street (Frank V. Bruno, of Counsel)

22b. Address (Number, street, city, zone, and State)

490 Calle Principal
Monterey, California

22c. Telephone No.

FRontier 5-3151

ALTERNATE VALUATION

(These instructions apply only if alternate valuation is elected. For further information on this subject, see General Instructions on page 4)

23. An election to have the gross estate of the decedent valued as of the alternate date or dates is made by entering a check mark in the box set forth below.

☐ The executor elects to have the gross estate of this decedent valued in accordance with values as of a date or dates subsequent to the decedent's death as authorized by section 2032 of the Code.

The election cannot be exercised unless it is shown upon the return, Form 706, and the return is filed within 15 months after the decedent's death or within the period for filing the return as extended by the District Director.

The due date for the filing of the return is the day of the 15th calendar month after the decedent's death numerically corresponding to the day of the calendar month in which death occurred, except that, if there is no numerically corresponding day in such 15th month, the last day of such 15th month is the due date. For example, if the decedent died on August 31, 1954, the due date is November 30, 1955. If placed in the mails the return must be posted in ample time to reach the District Director's office, under ordinary handling of the mails, on or before the date on which the return is required to be filed.

cnr—16—71699-1

GENERAL INSTRUCTIONS—Continued

Death tax conventions.—Death tax conventions are in effect with each of the countries listed below. The provisions of a convention apply in the case of a decedent dying on or after the effective date shown.

Country	*Effective Date*
Canada	June 14, 1941
United Kingdom	July 25, 1946
France	October 17, 1949
Norway	December 11, 1951
Ireland	December 20, 1951
Union of South Africa	July 15, 1952
Switzerland	September 17, 1952
Finland	December 18, 1952
Greece	December 30, 1953
Australia	January 7, 1954
Japan	April 1, 1955

In addition to authorizing credit for foreign death taxes, the conventions provide situs rules which apply in the cases of certain nonresident aliens. Information relative to these situs rules is set forth on page 39.

Further instructions.—Detailed instructions pertaining to each schedule are included herein. Additional instructions for estates of nonresidents not citizens of the United States are given on page 39. For further information see the Estate Tax Regulations.

INSTRUCTIONS FOR SCHEDULE A

REAL ESTATE

Real estate should be so described and identified that upon investigation by an Internal Revenue officer it may be readily located for inspection and valuation. For each parcel of real estate there should be given the area and, if the parcel is improved, a short statement of the character of the improvements. For city or town property state street and number, ward, subdivision, block and lot, etc. For rural property state township, range, landmarks, etc.

If any item of real estate is subject to a mortgage with respect to which the decedent's estate is liable (i. e., if the indebtedness is enforceable against other property of the estate not subject to such mortgage, or if the decedent was personally liable therefor), the full value of such property must be extended in the value column. The amount of the mortgage in any such case should be shown under "Description" in this schedule, and deduction taken therefor under Schedule K. If, however, the decedent's estate is not liable for the amount of the mortgage, only the value of the equity of redemption (or value of the property less the indebtedness) need be extended in the value column as part of the gross estate, in which case no deduction for the indebtedness is allowable under Schedule K.

Real property which the decedent has contracted to purchase should be listed in this schedule. The full value of the property and not the equity must be extended in the value column. The unpaid portion of the purchase price should be deducted under Schedule K of this return.

The value of dower, curtesy, or a statutory estate created in lieu thereof, is taxable, and no reduction on account thereof or on account of homestead or other exemptions should be made in returning the value of the real estate.

The basis for the returned values should be stated. If based upon appraisal a copy of such appraisal should be attached to the return.

Examples showing use of Schedule A

Example where the alternate valuation is not adopted; date of death, January 1, 1955

Item No.	Description	Subsequent valuation date	Alternate value	Value at date of death
1	House and lot, 1921 William Street NW., Washington, D. C. (lot 6, square 481). Rent of $900 due at end of each quarter, February 1, May 1, August 1, and November 1. Value based on appraisal, copy of which is attached			$36,000
	Rent due on item 1 for quarter ending November 1, 1954, but not collected at date of death			900
	Rent accrued on item 1 for November and December 1954			600
2	House and lot, 304 Jefferson Street, Alexandria, Va. (lot 18, square 40). Rent of $100 payable monthly. Value based on appraisal, copy of which is attached			12,000
	Rent due on item 2 for December 1954, but not collected at date of death			100

Example where the alternate valuation is adopted; date of death, January 1, 1955

Item No.	Description	Subsequent valuation date	Alternate value	Value at date of death
1	House and lot, 1921 William Street NW., Washington, D. C. (lot 6, square 481). Rent of $900 due at end of each quarter, February 1, May 1, August 1, and November 1. Value based on appraisal, copy of which is attached. Not disposed of within year following death	1/1/56	$30,000	$36,000
	Rent due on item 1 for quarter ending November 1, 1954, but not collected until February 1, 1955	2/1/55	900	900
	Rent accrued on item 1 for November and December 1954, collected on February 1, 1955	2/1/55	600	600
2	House and lot, 304 Jefferson Street, Alexandria, Va. (lot 18, square 40). Rent of $100 payable monthly. Value based on appraisal, copy of which is attached. Property exchanged for farm on December 1, 1955	12/1/55	10,000	12,000
	Rent due on item 2 for December 1954, but not collected until February 1, 1955	2/1/55	100	100

cnr—16—71699-1

GROSS ESTATE
SCHEDULE A
REAL ESTATE

Did the decedent, at the time of his death, own any real estate in the United States? ☒ Yes ☐ No

Item No.	Description	Subsequent valuation date	Alternate value	Value at date of death
1	* See Schedule E.		$	$
	TOTAL (also enter under the Recapitulation, Schedule O)		$	$ None

(If more space is needed, insert additional sheets of same size)

cnr—16—71699-1

INSTRUCTIONS FOR SCHEDULE B

STOCKS AND BONDS

Description.—Description of stocks should indicate number of shares, whether common or preferred, issue, par value, price per share, exact name of corporation, and, if not listed on a stock exchange, the post-office address of the principal business office, the State in which incorporated, and the date of incorporation. If listed, state principal exchange upon which sold. Description of bonds should include quantity and denomination, name of obligor, kind of bond, date of maturity, interest rate, and interest-due dates. State the exchange upon which listed, or if unlisted the principal business office of the company.

Stocks and bonds subject to foreign death taxes to be grouped under separate heading.—Where any estate, inheritance, legacy, or succession tax has been paid to a foreign country in respect of any stocks or bonds included in this schedule, the stocks and bonds subjected to the foreign death tax should be grouped separately on this schedule under the heading, "Subjected to Foreign Death Taxes."

Valuation.—In the case of stocks and bonds listed on a stock exchange the mean between the highest and lowest quoted selling prices on the valuation date shall be considered as the fair market value per share or bond. If there were no sales on the valuation date, such value shall be determined by taking the mean between the highest and lowest sales on the nearest date before and the nearest date after the valuation date (both such nearest dates being within a reasonable period), and by prorating the difference between such mean prices to the valuation date, and by adding or subtracting, as the case may be, such prorated portion of the difference to or from the mean price obtaining on such nearest date before the valuation date. For example, assume that sales of stock nearest the valuation date (June 15) occurred 2 days before (June 13) and 3 days after (June 18) and that on such days the mean sale prices per share were $10 and $15, respectively. The price of $12 shall be taken as representing the fair market value of a share of such stock as of the valuation date. If, however, on June 13 and 18 the mean sale prices per share were $15 and $10, respectively, the price of $13 shall be taken as representing the fair market value of a share of such stock as of the valuation date. If the security was listed on more than one exchange, the records of the exchange where the security is principally dealt in should be employed. In valuing listed stocks and bonds the executor should observe care to consult accurate records to obtain values as of the applicable valuation date.

Dividends declared on shares of stock prior to the death of the decedent but payable to stockholders of record on a date after his death are not includible in his gross estate for Federal estate tax purposes. However, in a case where the stock is being traded on an exchange and is selling ex-dividend on the date of the decedent's death, the amount of the dividend should not be included in the gross estate as a separate item but should be added to the ex-dividend quotation in determining the fair market value of the stock as of the date of the decedent's death.

In the case of stocks and bonds which are not listed upon an exchange, but are dealt in through brokers or have a market, the fair market value shall be determined by taking the mean between the highest and lowest selling prices as of the valuation date; or, if there were no sales on that date, such value shall be determined by taking the mean between the highest and lowest sales on the nearest date before and the nearest date after the valuation date (both such nearest dates being within a reasonable period), and by prorating the difference between such mean prices to the valuation date, and by adding or subtracting, as the case may be, such prorated portion of the difference to or from the mean price obtaining on such nearest date before the valuation date. If quotations are obtained from brokers, or evidence as to the sale of securities is obtained from the officers of the issuing companies, copies of the letters furnishing such quotations or evidence of sale should be attached to the return.

If actual sales are not available during a reasonable period beginning before and ending after the valuation date, the fair market value may be determined by taking the mean between the bona fide bid and asked prices on the nearest date before and the nearest date after the valuation date (both such nearest dates being within a reasonable period), and by prorating the difference between such mean prices to the valuation date, and by adding or subtracting, as the case may be, such prorated portion of the difference to or from the mean price obtaining on such nearest date before the valuation date. If actual sale prices or quoted bona fide bid and asked prices are available on a date within a reasonable period prior to the valuation date, but if no actual sale prices or bona fide bid and asked prices are available on a date within a reasonable period after the valuation date, or vice versa, then the mean between such highest and lowest available sale prices or bid and asked prices may be taken as the value.

For the valuation of inactive stock and stock in close corporations, see the regulations issued pursuant to section 2031 of the Code. Complete financial and other data upon which the estate bases its valuation should be submitted with the return, including balance sheets (particularly the one nearest to the valuation date), and statements of the net earnings or operating results and dividends paid for each of the 5 years immediately preceding the valuation date.

Securities returned as of no value, nominal value or obsolete, should be listed last, and the address of the company and the State and date of the incorporation should be stated. Copies of correspondence or statements used as the basis for return at no value should be attached.

Interest and dividends.—Interest and dividends must be shown separately as explained in the general instructions under "Execution of Return."

Estate of nonresident not a citizen of the United States.—In the case of the estate of a nonresident not a citizen of the United States, stocks of foreign corporations are not to be included in this schedule or any other schedule. If such an individual was not engaged in business in the United States, there shall not be included in this schedule or any other schedule, obligations issued by the United States prior to March 1, 1941. Except as otherwise provided in these instructions, in the case of a nonresident not a citizen of the United States, stocks and bonds of the following classes must be entered in this schedule as situated in the United States: (1) stocks of corporations organized in the United States regardless of the location of the certificates, and (2) corporate or other bonds if the certificates were situated in the United States at the time of death.

Under the provisions of the death tax conventions with the following countries, the bonds listed after each country's name which were owned by a nonresident not a citizen of the United States are not situated in the United States and accordingly should not be entered in this schedule:

(*a*) United Kingdom, France, and Greece.—In the case of a resident of one of these countries, all bonds, regardless of the location of the certificates.

(*b*) Canada.—In the case of a resident of Canada, bonds issued by corporations other than those organized in the United States and inscribed or registered bonds issued by any government, municipality, or public authority where the authorized place of inscription or registration is outside the United States.

(*c*) Finland.—In the case where the decedent or his beneficiary was a resident (not domiciliary) of Finland, bonds issued by a corporation not organized in the United States or by a noncorporate issuer who does not have a place of residence (not domicile) in the United States.

(*d*) Union of South Africa and Ireland.—In the case of a decedent who was ordinarily resident (not domiciliary) in the Union, or in the case of a decedent who was a resident of Ireland, all bonds, provided they were actually subjected to estate duty in the Union or in Ireland, as the case may be.

(*e*) Australia.—In the case of a decedent who was a resident of Australia, bonds issued by a debtor who does not have a place of residence (not domicile) in the United States (see convention for exceptions), and bonds issued by any government, municipality, or public authority located outside of the United States.

(*f*) Japan.—In a case where the beneficiary of a decedent's estate was a resident of Japan, bonds (except bearer bonds) issued by a corporation not organized in the United States or by a noncorporate issuer who does not have a place of residence (not domicile) in the United States, provided such bonds were subjected to inheritance tax by Japan.

(Continued on page 10)

cnr—16—71699-1

SCHEDULE B

STOCKS AND BONDS

1. Did the decedent, if a resident or citizen of the United States, own any stocks or bonds, regardless of physical location, at the time of his death? ☒ Yes ☐ No

2. Did the decedent, if a nonresident not a citizen of the United States, own, at the time of his death, any stocks of corporations organized in the United States or bonds situated in the United States as explained in the instructions? ☐ Yes ☐ No

Item No.	Description (including face amount of bonds or number of shares)	Par	Unit value	Subsequent valuation date	Alternate value	Value at date of death
					$	$
1	30 shares Carolina, Clinchfield and Ohio Railway, Common - N.Y. Exchange	$100.	$93.75			2,812.50
2	100 shares The Morris Plan Corporation of America (now Financial General Corporation) $2.25 dividend cumulative preferred stock, Series A--American Stock Exchange	1.00	37.00			3,700.00
3	60 shares, Sylvania Electric Products, Inc. (now General Telephone and Electronics Corporation), Common--N.Y. Exchange (later split to 180 shares $3.33-1/3 par)	10.00	82.00			4,920.00
4	60 shares Pacific Gas and Electric Company, 6% first preferred stock, American Stock Exchange	25.00	30.00			1,800.00
	Dividend on item 4 of $.37½ per share declared April 12, 1960, payable on May 14, 1960 to holders of record April 22, 1960.					22.50
5	45 shares Radio Corporation of America $3.50 cumulative convertible first preferred--N.Y. Exchange	NP	71.00			3,195.00
	TOTAL (also enter under the Recapitulation, Schedule O)				$	$ 16,450.00

(If more space is needed, insert additional sheets of same size)

ESTATE OF CHARLOTTE HOFFMAN KELLOGG

cnr—16—71699-1

INSTRUCTIONS FOR SCHEDULE B—Continued

Examples showing use of Schedule B

Example where the alternate valuation is not adopted; date of death, January 1, 1955

Item No.	Description (including face amount of bonds or number of shares)	Par	Unit value	Subsequent valuation date	Alternate value	Value at date of death
					$	$
1	$60,000—Arkansas Railroad Co. first mortgage 4%, 20-year bonds, due 1966. Interest payable quarterly on Feb. 1, May 1, Aug. 1, and Nov. 1, N. Y. Exhange	1,000	100			60,000
	Interest coupons attached to bonds, item 1, due and payable on Nov. 1, 1954, but not cashed at date of death					600
	Interest accrued on item 1, from Nov. 1, 1954, to Jan. 1, 1955					400
2	500 shares Public Service Corp., common ex dividend, N. Y. Exchange	100	110			55,000
	Dividend on item 2 of $2 per share declared Dec. 10, 1954, payable on Jan. 10, 1955, to holders of record on Dec. 30, 1954					1,000

Example where the alternate valuation is adopted; date of death, January 1, 1955

Item No.	Description (including face amount of bonds or number of shares)	Par	Unit value	Subsequent valuation date	Alternate value	Value at date of death
					$	$
1	$60,000—Arkansas Railroad Co. first mortgage 4%, 20-year bonds, due 1966. Interest payable quarterly on Feb. 1, May 1, Aug. 1, and Nov. 1, N. Y. Exchange on date of death	1,000	100			60,000
	$30,000 of such bonds distributed to legatees on Aug. 1, 1955, N. Y. Exchange		99	8/1/55	29,700	
	$30,000 of such bonds sold by executors on Sept. 1, 1955		99	9/1/55	29,700	
	Interest coupons attached to bonds, item 1, due and payable on Nov. 1, 1954, but not cashed at date of death. Cashed by executor on Feb. 1, 1955			2/1/55	600	600
	Interest accrued on item 1, from Nov. 1, 1954, to Jan. 1, 1955. Cashed by executor on Feb. 1, 1955			2/1/55	400	400
2	500 shares Public Service Corp., common. N. Y. Exchange. Ex dividend on date of death	100	110			55,000
	Not disposed of within year following death		90	1/1/56	45,000	
	Dividend on item 2 of $2 per share declared Dec. 10, 1954, and paid on Jan. 10, 1955, to holders of record on Dec. 30, 1954			1/10/55	1,000	1,000

INSTRUCTIONS FOR SCHEDULE C

MORTGAGES, NOTES, AND CASH

The classes of property under this schedule should be listed separately in the order given.

Mortgages.—State (1) face value and unpaid balance, (2) date of mortgage, (3) date of maturity, (4) name of maker, (5) property mortgaged, and (6) interest dates and rate of interest. For example: Bond and mortgage for $9,000, unpaid balance $6,000; dated January 1, 1952, John Doe to Richard Roe; premises 22 Clinton Street, Newark, N. J., due January 1, 1960; interest payable at 6 percent per annum January 1 and July 1.

Note, promissory.—Show similar data.

Contract by the decedent to sell land.—Show name of vendee, date of contract, description of property, sale price, initial payment, amounts of installment payments, unpaid balance of principal, and interest rate.

Cash in possession.—List separately from bank deposits.

Cash in bank.—State bank and address, amount in each bank, serial number and nature of account, showing whether checking, savings, time deposit, etc. If statements are obtained from banks they should be retained for inspection by an internal revenue agent.

Estate of nonresident not a citizen of the United States.—In the case of a nonresident not a citizen of the United States, a bank deposit is not regarded as situated in the United States if the decedent was not engaged in business in the United States at the time of his death. In the event the decedent was so engaged in business, a bank deposit may, nevertheless, not be includible under the provisions of an applicable death duty convention.

cnr—16—71699-1

SCHEDULE C

MORTGAGES, NOTES, AND CASH

Did the decedent, at the time of his death, own any mortgages, notes, or cash? ☒ Yes ☐ No

Item No.	Description	Subsequent valuation date	Alternate value	Value at date of death
1	Cash balance in brokerage account with Irving Lundborg & Co., 310 Sansome Street, San Francisco 4, California		$	$ 4,207.98
	TOTAL (also enter under the Recapitulation, Schedule O)		$	$ 4,207.98

(If more space is needed, insert additional sheets of same size)

ESTATE OF CHARLOTTE HOFFMAN KELLOGG

cnr—16—71699-1

INSTRUCTIONS FOR SCHEDULE D

INSURANCE

Section 2042 of the Code provides for the inclusion in the gross estate of (*a*) insurance on the decedent's life receivable by or for the benefit of the estate and (*b*) certain insurance on the decedent's life receivable by other beneficiaries. The term "insurance" refers to life insurance of every description, including death benefits paid by fraternal beneficial societies operating under the lodge system.

Life insurance not includible in the gross estate under the provisions of section 2042 of the Code, and the Estate Tax Regulations pertaining thereto may, depending upon the facts of the particular case, be includible under some other section of the Code and the applicable regulations.

Insurance in favor of the estate

The full amount of the proceeds of insurance on the life of the decedent receivable by the executor or administrator, or otherwise payable to or for the benefit of the estate, should be included in the gross estate. Insurance in favor of the estate includes insurance effected to provide funds to meet the estate tax, and any other taxes, debts, or charges which are enforceable against the estate. The manner in which the policy is drawn is immaterial so long as there is an obligation, legally binding upon the beneficiary, to use the proceeds in payment of such taxes, debts, or charges. The full amount is so includible even though the premiums or other consideration wherewith the insurance was acquired may have been paid by a person other than the decedent.

Insurance receivable by beneficiaries other than the estate

Insurance with respect to which the decedent possessed incidents of ownership at time of death.—The amount of the aggregate proceeds of all insurance on the life of the decedent not receivable by or for the benefit of his estate must be included in the gross estate if the decedent possessed at his death any of the incidents of ownership, exercisable either alone or in conjunction with any person.

Incidents of ownership in a policy include, for example, the right of the insured or his estate to its economic benefits, the power to change the beneficiary, to surrender or cancel the policy, to assign it, to revoke an assignment, to pledge it for a loan, or to obtain from the insurer a loan against the surrender value of the policy, etc. A reversionary interest (as, for example, if the proceeds would become payable to the insured's estate or payable as he might direct, should the beneficiary predecease him) constitutes an incident of ownership for the purpose of the preceding paragraph only if immediately before the death of the decedent the value of the reversionary interest exceeded 5 percent of the value of the policy at that time.

Execution of schedule

Under "Description" show the name of the insurance company, number of policy, name of beneficiary, face amount of the policy, principal amount of any indebtedness to the insurance company deductible in determining the net proceeds, and the interest on the foregoing indebtedness accrued to the date of death. The value to be entered on Schedule D is the face amount of the policy less the indebtedness and accrued interest shown under "Description." Accumulated dividends (including interest payable thereon), post mortem dividends, and returned premiums are to be entered on Schedule F and not on Schedule D.

The "Life Insurance Statement," Form 712, for each insurance policy listed in the schedule should be obtained from the insurance company by the executor and filed with the return.

In addition to the insurance shown on the return as part of the gross estate, complete information must be submitted as to any insurance on the decedent's life which the executor believes is not includible in the gross estate.

Estate of nonresident not a citizen of the United States

In the case of an estate of a nonresident not a citizen of the United States, the proceeds of insurance on his life need not be included under this schedule.

cnr—16—71699-1

SCHEDULE D
INSURANCE

1a. Was any insurance on life of decedent receivable by his estate?
☐ Yes ☒ No

1b. By beneficiaries other than estate?
☐ Yes ☒ No

2. Was there any insurance on the decedent's life which is not included in the return as a part of the gross estate?
☐ Yes ☒ No If "Yes," a complete explanation as to all such insurance must be submitted.

Item No.	Description	Subsequent valuation date	Alternate value	Value at date of death
1			$	$
	TOTAL (also enter under the Recapitulation, Schedule O)		$	$ None

(If more space is needed, insert additional sheets of same size)

cnr—16—71699-1

INSTRUCTIONS FOR SCHEDULE E

JOINTLY OWNED PROPERTY

All property of whatever kind or character, whether real estate, personal property, bank accounts, etc., in which the decedent held at the time of his death an interest either as a joint tenant or as a tenant by the entirety, with right of survivorship, must be disclosed under this schedule.

The full value of the property must be included in the gross estate, unless it can be shown that a part of the property originally belonged to the other tenant or tenants and was never received or acquired by the other tenant or tenants from the decedent for less than an adequate and full consideration in money or money's worth. Where it is shown that the property or any part thereof, or any part of the consideration with which the property was purchased, was acquired by the other tenant or tenants from the decedent for less than an adequate and full consideration in money or money's worth, there should be omitted only so much of the value of the property as is proportionate to the consideration furnished by such other tenant or tenants. For the purposes of the estate tax, a relinquishment or promised relinquishment of dower, curtesy, or of a statutory estate created in lieu of dower or curtesy, or of other marital rights in the decedent's property or estate, is not to any extent a consideration in money or money's worth.

Where the property was acquired by gift, bequest, devise, or inheritance by the decedent and spouse as tenants by the entirety, then only one-half of the value of the property should be included. Where the property was acquired by the decedent and another person or persons by gift, bequest, devise, or inheritance as joint tenants, and their interests are not otherwise specified or fixed by law, then there should be included only such fractional part of the value of the property as is obtained by dividing the full value of the property by the number of joint tenants.

If the executor contends that less than the value of the entire property is includible in the gross estate for purposes of the tax, the burden is upon him to show his right to include such lesser value, and in such case he should make proof of the extent, origin, and nature of the decedent's interest and the interest of the decedent's cotenant or cotenants.

In every instance a statement under the column headed "Description" must disclose whether the whole or only a part of the property is included in the gross estate. If only a part of the property is included in the gross estate, the fair market value of the whole must be shown under "Description."

Property in which the decedent held an interest as a tenant in common should not be listed under this schedule, but the value of his interest therein should be returned under Schedule A, if real estate, or if personal property, under such other appropriate schedule. Similarly, *community property* held by the decedent and spouse should be returned under the appropriate Schedules A to I. The decedent's interest in a partnership should not be included under this schedule, but should be shown under Schedule F, "Other miscellaneous property."

cnr—16—71699-1

SCHEDULE E

JOINTLY OWNED PROPERTY

1. Did the decedent, at the time of his death, own any property as a joint tenant or as a tenant by the entirety, with right of survivorship? ☒ Yes ☐ No
If "Yes," state the name and address of each surviving cotenant.

NAME	ADDRESS (Number, Street, City, Zone, State)
Charlotte Jean Kellogg	Route 1, Box 101, Carmel, California

Item No.	Description	Subsequent valuation date	Alternate value	Value at date of death
1	Cash on deposit in commercial checking account of the Riggs National Bank, Washington, D.C.— No contribution by surviving joint tenant.		$	$ 737.89
2	Real property - at appraised values used in "Inventory and Appraisement" by Florence M. Viall, State Inheritance Tax Appraiser (Monterey County, California) as of May 8, 1960, the date of death. The property is located in Monterey County (Carmel Highlands) and is improved by a residence. Appraised values and descriptions are included in a copy of the "Inventory and Appraisment" attached hereto and incorporated herein by reference. Appraised value $72,000.00 Less value of surviving joint tenant's interest acquired by own funds (1) - 36,000.00 Included in gross estate - Value of decedent's interest			36,000.00
	(1) The real property held in joint tenancy by decedent and the surviving joint tenant, Charlotte Jean Kellogg (decedent's daughter), was purchased in 1948 by both joint tenants for the sum of $25,000.00 of which $12,500.00 was paid by the surviving joint tenant from her own funds acquired prior to the date of purchase. Decedent did not furnish the surviving joint tenant with any portion of the $12,500.00 consideration paid by the survivor for her one-half interest in this real property.			
	TOTAL (also enter under the Recapitulation, Schedule O)		$	$ 36,737.89

(If more space is needed, insert additional sheets of same size)

cnr—16—71699-1

INSTRUCTIONS FOR SCHEDULE F

OTHER MISCELLANEOUS PROPERTY

Under this schedule list all items of the gross estate not returnable under any other schedule, such as the following: Debts due the decedent; interests in business; insurance on the life of another; accumulated dividends (including interest payable thereon), post mortem dividends, and returned premiums on the insurance policies listed on Schedule D; claims; rights; royalties; pensions; leaseholds; judgments; reversionary or remainder interests; shares in trust funds; household goods and personal effects, including wearing apparel; farm products and growing crops; livestock; farm machinery; automobiles; etc.

When an interest in a copartnership or unincorporated business is returned, submit a statement of assets and liabilities as of the valuation date and for the 5 years preceding, and statements of the net earnings for the same 5 years. Goodwill must be accounted for. In general, the same information should be furnished and the same methods followed as in valuing close corporations. See instructions for Schedule B on page 8.

In case of an interest in a trust fund, a copy of the trust instrument should be submitted.

Estate of nonresident not a citizen of the United States.—In the case of a nonresident not a citizen of the United States works of art which were (1) imported into the United States solely for exhibition purposes, (2) loaned for such purposes to a public gallery or museum, no part of the net earnings of which inures to the benefit of any private stockholder or individual, and (3) at the time of the death of the owner, on exhibit, or en route to or from exhibition, in such a public gallery or museum, are not includible in this schedule as situated in the United States.

enr—16—71699-1

At the date of decedent's death on the 8th day of May, 1960, the following property was held in joint tenancy by said decedent, Charlotte Hoffman Kellogg, also known as Charlotte H. Kellogg, and her daughter, Charlotte Jean Kellogg, also known as Jean Kellogg, to-wit:

ITEM NO.	DESCRIPTION	APPRAISED VALUE
9.	Cash on deposit in the commercial department of The Riggs National Bank, Washington 13, D. C.	$ 737.89
10.	That certain real property situate in the County of Monterey, State of California, described as follows: PARCEL I BEGINNING at a 2" x 2" stake replacing stake "B-3," as shown on that certain map entitled "Map of a part of Carmel Highlands Property," filed on May 15, 1918, with the Recorder of Monterey County, California, in Volume 1 of Surveys at page 93, thence, following the B-Survey Line, as shown on said map (1) N. 73° 33' W., 21.00 feet; thence, leaving the said line (2) N. 62° 51' E., 29.00 feet, to the most northerly corner of that certain parcel of land lastly described in that certain deed from Mary Mills Elliot to Charlotte H. Kellogg and Jean Kellogg, dated April 27, 1948 and recorded May 14, 1948 in Volume 1080, Official Records of Monterey County, California, at Page 249, thence, following the westerly line of said parcel of land (3) S. 18° 27' W., 20.00 feet, to the point of beginning and containing 210 square feet, more or less. PARCEL II All that portion of the Rancho San Jose Y Sur Chiquito, described as follows: BEGINNING at an iron pipe driven flush with the ground, standing at Station B-6 of the B-Survey line, as said Station B-6 and B-Survey line are shown on "Map of a part of Carmel Highlands Property, showing survey lines a part of Rancho San Jose Y Sur Chiquito, Monterey Co., Calif.," filed May 15, 1918, in the office of the County Recorder of the County of Monterey, State of California, and now on file in Map Book One of Surveys, at page 93 thereof; running thence along said B-Survey line, North 64° 21' West, 88.24 feet to Station B-5; North 16° 21' West, 13.46 feet to Station B-4; and North 73° 33' West, 131.29 feet to Station B-4, which station	

Forward . . . . $ 737.89

ITEM NO.	DESCRIPTION	APPRAISED VALUE
	Forward . . . . . $	737.89

is also known as Station G-34, on the shore of the Pacific Ocean; thence along the shore of the Pacific Ocean, following its meanderings, the following courses and distances: South 24° West, 38 feet; North 69½° West, 90 feet; South 4° West, 125 feet; South 79½° West, 45.50 feet; South 34° West, 60 feet; South 48½° East, 67.50 feet; North 48½° East, 90 feet; and North 64° 20' East, 122 feet; thence leaving said shore line and running North 81° 04' East, at 70 feet strike Station W-F-B-5, which Station is also known as Station G-29, as shown on said map of a part of Carmel Highlands Property, and at 200.51 feet strike Station B-5, which is the point of beginning; being a part of Carmel Highlands Property in said Rancho San Jose Y Sur Chiquito.

EXCEPTING THEREFROM that portion thereof described as follows:

Certain real property situate in Carmel Highlands Property, Rancho San Jose Y Sur Chiquito, County of Monterey, State of California, particularly described as follows:

BEGINNING at a station designated "B-4 equals G-34," said station being that certain station where the "B-Survey Line" meets the "G-Survey line," as said station and said survey lines are shown on that certain map entitled "Map of a Part of Carmel Highlands Property," filed May 15, 1918, with the recorder of Monterey County, California, in Volume 1 of Surveys at page 93; running thence along said "B-Survey line"

(1) S. 73° 33' E., 78.55 feet, more or less, to a point from which Station "B-3" on said "B-Survey Line" bears S. 73° 33' E., 72.74 feet; thence leaving said "B-Survey Line"

(2) S. 58° 19' 30" W., 102.17 feet, to a pipe; thence

(3) N. 54° 54' W., 88.45 feet, to a pipe, thence

(4) S. 34° 39' W., 46.26 feet, to a pipe; thence

(5) S. 48° 00' W., 35 feet, more or less, to the shoreline of the Pacific Ocean; thence

(6) Northerly and easterly along said shoreline of the Pacific Ocean to a point from which said point of beginning bears S. 73° 33' E.; thence

(7) S. 73° 33' E., 20 feet, more or less, to the point of beginning and containing 0.7 acre, more or less.

RESERVING from the property hereinabove described the use of leaching lines in connection with the disposal of sewage overflow from septic tank on adjoining property.

	Forward . . . . . $	737.89

ITEM NO.	DESCRIPTION	APPRAISED VALUE
	Forward	$ 737.89

PARCEL III:
All that portion of the Rancho San Jose Y Sur Chiquito, described as follows:

BEGINNING at a point distant South 81° 04' West, 61.80 feet from Station B-6 of the B-Survey line, as said Station B-6 and B-Survey line are shown on "Map of a part of Carmel Highlands Property, showing survey lines, a part of Rancho San Jose Y Sur Chiquito, Monterey County, Calif.," filed May 13, 1918, in the office of the County Recorder of the County of Monterey, State of California, and now on file in Map Book One of Surveys, at page 93 therein; running thence South 81° 04' West, 32.00 feet to a point; thence South 8° 56' East, 1.50 feet to a point; thence North 78° 23' East, 32.04 feet to the point of beginning.

PARCEL IV:
BEGINNING at an iron pipe B7, as shown on "Map of a part of Carmel Highlands Property, showing survey lines, a part of Rancho San Jose Y Sur Chiquito, Monterey County, Calif.," filed May 13, 1918, in the office of the County Recorder of the County of Monterey, State of California, and now on file in Map Book One of Surveys, at page 93 therein, and running thence North 64° 21' West, 108.80 feet to an iron pipe B5; thence North 64° 21' West 88.24 feet to an iron pipe B0; thence North 16° 21' West, 13.46 feet to a 2" x 2" stake B3; thence North 16° 27' East, 20.00 feet; thence South 69° 47' East, 197.82 feet; thence South 11° 24' West, 50.00 feet to the point of beginning, being a portion of said Carmel Highlands Property.

PARCEL V:
Certain real property situate in Carmel Highlands Property, Rancho San Jose Y Sur Chiquito, County of Monterey, State of California, particularly described as follows:

BEGINNING at a pipe standing at Station "B-7" of the "B" Survey Line, as said station and said survey line are shown on that certain map entitled "Map of a part of Carmel Highlands Property," filed May 13, 1918, with the Recorder of Monterey County, California, in Volume 1 of Surveys at page 93, said Station "B-7" being furthermore N. 59° 18' W., 144.14 feet, from the southeasterly corner of that certain parcel of land described in deed from Malcolm S. Millard to Margaret W. Owings, dated August 23, 1954 and recorded August 26, 1954 in Volume 1548 official records of Monterey County, California, at Page 337; running thence along the boundary of that certain parcel of land lastly described in that certain deed from Mary Elliot to Charlotte H. Kellogg and Jean Kellogg, dated April 27, 1948, and recorded May 14, 1948 in Volume 1060, Official Records of Monterey County, California, at page 249

	Forward	$ 737.89

ITEM NO.	DESCRIPTION	APPRAISED VALUE
	Forward	$ 737.89

(1) N. 11° 24' E., 50.00 feet, to a 2 x 2 stake; thence

(2) N. 69° 47' W., 197.82 feet, to a 2 x 2 stake; thence leaving the boundary of said parcel of land described in said deed dated April 27, 1948

(3) N. 74° 09' E.,65.09 feet, to a 2 x 2 stake; thence

(4) S. 60° 44' E., 44.45 feet, to a 2 x 2 stake; thence

(5) S. 69° 47' E., 126.37 feet to a 2 x 2 stake; thence

(6) SOUTH 89.55 feet, to a 2 x 2 stake; thence

(7) S. 17° 10' E., 23.88 feet, to a point on the southerly line of said parcel described in deed from Malcolm R. Millard to Margaret W. Owings; thence

(8) N. 50° 16' W., 66.67 feet, to the point of beginning and containing 0.213 acres, more or less, and being a portion of the aforesaid parcel described in deed to Margaret W. Owings.

SUBJECT TO a right-of-way for roadway and utilities purposes over a strip of land 10.00 feet wide lying along, adjacent to and northerly of Course (8) of the above described 0.213 acre parcel and containing 617 square feet, more or less.

The foregoing parcels were placed in joint tenancy by the following deeds:

PARCEL I: Deed from Malcolm R. Millard and Margaret W. Millard, as tenants in common, to Charlotte H. Kellogg and Jean Kellogg, as joint tenants, dated May 29, 1953, recorded June 16, 1953 in Volume 1461, page 541, Monterey County Official Records.

PARCELS II, III, IV: Deed from Mary Mills Elliot to Charlotte H. Kellogg and Jean Kellogg, in joint tenancy, dated April 27, 1948, recorded May 14, 1948, in Volume 1060, page 249, Monterey County Official Records.

PARCEL V: Deed from Nathaniel A. Owings and Margaret W. Owings, formerly Margaret W. Millard, his wife, to Charlotte H. Kellogg and Jean Kellogg, as joint tenants, dated November 25, 1958, recorded December 23, 1958, in Volume 1919, page 337, Monterey County Official Records.

$ 72,000.00

TOTAL APPRAISEMENT OF PROPERTY HELD IN JOINT TENANCY BY SAID DECEDENT AND CHARLOTTE JEAN KELLOGG, HER DAUGHTER $ 72,737.89

SCHEDULE F

OTHER MISCELLANEOUS PROPERTY

1. Did the decedent, at the time of his death, own any interest in a copartnership or unincorporated business? ☐ Yes ☒ No

2. Did the decedent, at the time of his death, own any miscellaneous property not returnable under any other schedule? ☒ Yes ☐ No

3. Was there any insurance which the decedent owned on the life of another which is not included in the return as a part of the gross estate? If "Yes," full details must be submitted under this schedule. ☐ Yes ☒ No

4. State whether the decedent's estate, his spouse, or any other person, has received, or will receive, any bonus or award as a result of the decedent's employment or his death. If "Yes," full details must be submitted under this schedule. ☐ Yes ☒ No

Item No.	Description	Subsequent valuation date	Alternate value	Value at date of death
1	One lot of furniture and furnishings located in the late home of decedent		$	$ 2,000.00
2	Royalty interest as author of books, as per contract with The Viking Press, Inc.			100.00
	TOTAL (also enter under the Recapitulation, Schedule O)		$	$ 2,100.00

(If more space is needed, insert additional sheets of same size)

cnr—16—71699-1

INSTRUCTIONS FOR SCHEDULE G

TRANSFERS DURING DECEDENT'S LIFE

In accordance with the provisions of sections 2035–38 of the Code, the following transfers made by the decedent during his life, by trust or otherwise, other than bona fide sales for an adequate and full consideration in money or money's worth, are subject to the tax, and must be included in the gross estate under this schedule:

(1) **Transfers made in contemplation of death.**—Transfers by decedents are, unless shown to the contrary, deemed to have been made in contemplation of death, if they were made within 3 years prior to death. Such transfers are not includible in the gross estate if made more than 3 years prior to the date of death.

(2) Transfers made on and after September 8, 1916, taking effect at the decedent's death.

A transfer made by the decedent taking effect at his death is one under which possession or enjoyment of the property can be obtained only by surviving the decedent. However, such a transfer is not treated as a transfer taking effect at death unless the decedent retained a reversionary interest in the property which immediately before his death had a value in excess of 5 percent of the value of the transferred property. In the case of such a transfer made before October 8, 1949, the reversionary interest must have arisen by the express terms of the instrument of transfer.

(3) Transfers whereby the decedent retained the possession or enjoyment of, or the right to the income from the transferred property if the transfer was made:

(*a*) After March 3, 1931, and the retention is for his life, or for such a period as to evidence his intention that it should extend at least for the duration of his life and his death occurs before the expiration of such period; or

(*b*) After June 6, 1932, and the retention is for his life, or for any period not ascertainable without reference to his death or for any period which does not in fact end before his death.

(4) Transfers (not otherwise includible) whereby the decedent retained the right to designate the person or persons who shall possess or enjoy the transferred property, or the income therefrom if the transfer was made:

(*a*) After March 3, 1931, and the right to so designate was retained by the decedent alone, for his life, or for such period as to evidence his intention that it should extend at least for the duration of his life and his death occurs before the expiration of such period; or

(*b*) After June 6, 1932, and the right to so designate was retained by the decedent, either alone or in conjunction with any person, for his life or for any period not ascertainable without reference to his death or for any period which does not in fact end before his death.

(5) Transfers whereby the enjoyment of the transferred property was subject at decedent's death to any change through the exercise of a power to alter, amend, revoke, or terminate, as follows:

(*a*) In case the transfer was made before 4:01 p. m., eastern standard time, June 2, 1924, and the power was reserved at the time of the transfer and was exercisable by the decedent alone or in conjunction with a person having no substantial adverse interest in the transferred property,

(*b*) In case the transfer was made after 4:01 p. m., eastern standard time, June 2, 1924, and before June 23, 1936, and the power was reserved at the time of the transfer and was exercisable by the decedent alone or in conjunction with any person (regardless of whether such person had a substantial adverse interest in the transferred property), or

(*c*) In case the transfer was made after June 22, 1936, regardless of whether the power was reserved at the time of the transfer or later created or conferred, and without regard to the source from which the power was acquired, regardless of whether the power was exercisable by the decedent alone or in conjunction with any person, and if in conjunction with any person, regardless of whether such person had a substantial adverse interest in the transferred property.

(6) Transfers effected by the relinquishment in contemplation of death of his power to alter, amend, revoke, or terminate a transfer of property previously made by the decedent under conditions set forth in the preceding subparagraph (5). Such transfers will not be considered to have been made in contemplation of death unless they were made within 3 years prior to death.

For more detailed information, see the Estate Tax Regulations.

Transfers included in the gross estate should be valued as of the date of the decedent's death or, if the alternate valuation is adopted, in accordance with section 2032 of the Code. If only a portion of the property is so transferred as to come within the terms of the statute, only a corresponding proportion of the value of the property should be included in the value of the gross estate. If the transferee makes additions to the property, or betterments, the enhanced value of the property at the valuation date, due to such additions or betterments, should not be included under this schedule. However, where only a portion of the value of the property is included, the value of the whole must be disclosed under the column headed "Description," together with an explanation of the proportionate inclusion.

To constitute a bona fide sale for an adequate and full consideration in money or money's worth, it must have been made in good faith, and the price must have been an adequate and full equivalent and reducible to a money value. If the price was less than an adequate and full equivalent, only the excess of the fair market value of the property, as of the valuation date, over the price received by the decedent should be included in the gross estate. For the purpose of the estate tax the relinquishment or promised relinquishment of dower, curtesy, or of a statutory estate created in lieu of dower or curtesy, or of other marital rights in the decedent's property or estate, is not to any extent a consideration in money or money's worth.

All transfers made by the decedent within 3 years prior to the date of his death of a value of $1,000 or more and all transfers made by the decedent at any time during his life of a value of $5,000 or more except bona fide sales for an adequate and full consideration, in money or money's worth must be disclosed in the return, whether the executor regards such transfers as subject to the tax or not. If the executor believes that such a transfer is not subject to the tax a statement of the pertinent facts should be made.

In case a transfer, by trust or otherwise, was made by a written instrument, a copy must be filed with the return. If of public record, the copy should be certified; if not of record, the copy should be verified.

The name of the transferee, date and form of transfer, and a complete description of the property should be set forth in this schedule. Rents and other income must be included as explained under "Execution of Return" in the "General Instructions."

Nonresident not a citizen of the United States.—If the decedent was a nonresident not a citizen, the transfer must be included if the property was situated in the United States, either at the date of the decedent's death or at the date of the transfer.

cnr—16—71699-1

SCHEDULE G

TRANSFERS DURING DECEDENT'S LIFE

1. Did the decedent make any transfer described in the first paragraph (including the six subparagraphs) of the instructions for this schedule? ☐ Yes ☒ No

2a. Did the decedent, at any time, make a transfer of an amount of $5,000 or more without an adequate and full consideration in money or money's worth, but not believed to be includible in the gross estate as indicated in the first paragraph (including the six subparagraphs) of the instructions for this schedule? ☐ Yes ☒ No

If "Yes," furnish the following information:

2b. Date	**2c.** Amount or value	**2d.** Character of transfer

3a. Did the decedent, within 3 years immediately preceding his death, make any transfer of his property without an adequate and full consideration in money or money's worth? ☐ Yes ☒ No

If "Yes," and the transfer was of an amount of $1,000 or more, furnish the following information:

3b. Date	**3c.** Amount or value	**3d.** Character of transfer

3e. Motive which actuated decedent in making transfer

4. Were there in existence at the time of the decedent's death any trusts created by him during his lifetime? ☐ Yes ☒ No

Item No.	Description	Subsequent valuation date	Alternate value	Value at date of death
1			$	$
	TOTAL (also enter under the Recapitulation, Schedule O)		$	$ None

(If more space is needed, insert additional sheets of same size)

ESTATE OF CHARLOTTE HOFFMAN KELLOGG

enr—16—71699-1

INSTRUCTIONS FOR SCHEDULE H

POWERS OF APPOINTMENT

General.—There is includible in the gross estate under this schedule the value of certain property with respect to which the decedent possessed a general power of appointment at the time of his death or with respect to which he once possessed a general power of appointment and exercised or released that power prior to his death. A general power of appointment is described below. If the decedent ever possessed a general power of appointment, the executor should examine the regulations issued pursuant to section 2041 of the Code to ascertain whether the value of the property subject to that power is includible in the gross estate.

Definition of a power of appointment and a general power of appointment.—The term "power of appointment" includes all powers which are in substance and effect powers of appointment regardless of the nomenclature used in creating the power or of local property law connotations. For example, if a settlor transfers property in trust for the life of his wife, with a power in the wife to appropriate or consume the principal of the trust, the wife has a power of appointment.

The term "general power of appointment" means a power which is exercisable in favor of the decedent, his estate, his creditors, or the creditors of his estate, with the following exceptions:

(1) A power to consume, invade, or appropriate property for the benefit of the decedent which is limited by an ascertainable standard relating to health, education, support, or maintenance of the decedent is not a general power of appointment.

(2) A power created on or before October 21, 1942, which is exercisable by the decedent only in conjunction with another person is not a general power of appointment.

(3) A power created after October 21, 1942, is not a general power of appointment if it is exercisable by the decedent only in conjunction with (*a*) the creator of the power, or (*b*) a person having a substantial interest in the property subject to the power, which is adverse to the exercise of the power in favor of the decedent.

(4) If (after the application of (3)) a power created after October 21, 1942, is a general power and it is exercisable by the decedent only in conjunction with another person but (in addition to being exercisable in favor of the decedent, his estate, his creditors, or the creditors of his estate) is exercisable in favor of such other person, the power is deemed a general power only in respect of a fractional part of the property subject to such power. The fractional part is determined by dividing the value of such property by the number of persons (including the decedent) in favor of whom such power is exercisable.

Date of creation of power.—A power of appointment created by a will executed on or before October 21, 1942, is considered a power created on or before that date if the person executing the will died before July 1, 1949, without having republished the will, by codicil or otherwise, after October 21, 1942.

Supplemental data.—If the decedent ever possessed a power of appointment, a certified or verified copy of the instrument granting the power, together with a certified or verified copy of any instrument by which the power was exercised or released, must be filed with the return. These copies must be filed even though it is contended that the power was not a general power of appointment, and that the property is not otherwise includible in the gross estate.

INSTRUCTIONS FOR SCHEDULE I

ANNUITIES

1. General.—Except as otherwise provided under "Annuities under approved plan," there shall be included in the gross estate under this schedule all or a portion of an annuity or other payment receivable by any beneficiary following the death of the decedent under a contract or agreement which satisfies the four conditions set forth below. It should be noted that condition (*d*) is satisfied if the contract or agreement satisfies either clause (i) or clause (ii) thereof. The conditions are:

(*a*) The contract or agreement is not a policy of insurance on the life of the decedent.

(*b*) The contract or agreement was entered into after March 3, 1931.

(*c*) The annuity or other payment is receivable by the beneficiary by reason of the beneficiary's having survived the decedent.

(*d*) Under the contract or agreement—

(i) an annuity or other payment was payable to the decedent, either alone or in conjunction with another, for his life or for any period not ascertainable without reference to his death or for any period which did not in fact end before his death, or

(ii) the decedent possessed the right to receive the annuity or other payment, either alone or in conjunction with another, for his life or for any period not ascertainable without reference to his death or for any period which did not in fact end before his death.

It is immaterial whether the annuity or other payments to the survivor are payable in a lump sum or in installments and, if payable in installments, whether the installments to the survivor are in the same amount as, or in a greater or lesser amount than, the annuity or payments to the decedent. The value of the annuity or other payment to the survivor is the value thereof immediately following the decedent's death.

2. Portion includible.—Where the decedent contributed only a portion of the purchase price of the contract or agreement, there is included in the gross estate only that portion of the value of the annuity or other payment receivable by the surviving beneficiary which the decedent's contribution to the purchase price of the annuity or agreement bears to the total purchase price thereof. For example, in a case where the value of the survivor's annuity was $20,000 and the decedent had contributed three-fourths of the purchase price of the contract, the amount includible is $15,000 (¾ × $20,000). Except as otherwise provided under "Annuities under approved plan," contributions made by the decedent's employer to the purchase price of the contract or agreement are considered as made by the decedent if they were made by the employer by reason of the decedent's employment. For further information see the estate tax regulations issued pursuant to section 2039 of the Code.

3. Definition.—The term "annuity" includes periodic payments for a specified period of time. The following are examples of contracts (but not necessarily the only forms of contracts) providing for payments which constitute annuities or other payments for the purpose of inclusion in this schedule:

(*a*) A contract under which the decedent immediately before his death was receiving, or was entitled to receive, for the duration of his life an annuity or other stipulated payment, with payments thereunder to continue after his death to a designated beneficiary, if surviving the decedent.

(*b*) A contract under which the decedent immediately before his death was receiving or was entitled to receive, together with another person, an annuity or other stipulated payment payable to the decedent and the other person for their joint lives, with payments thereunder to continue to the survivor following the death of either.

(*c*) A contract or agreement entered into by the decedent and his employer under which the decedent immediately before his death and following retirement was receiving, or was entitled to receive, an annuity or other stipulated payment, payable to the decedent for the duration of his life and thereafter to a designated beneficiary, if surviving the decedent, whether the payments after the decedent's death are fixed by the contract or subject to an option or election exercised or exercisable by the decedent. However, see "Annuities under approved plan."

(*d*) A contract or agreement entered into by the decedent and his employer under which at the decedent's death, prior to retirement or prior to the expiration of a stated period of time, an annuity or other payment was payable to a designated beneficiary if surviving the decedent. However, see "Annuities under approved plan."

(*e*) A contract or agreement under which the decedent immediately before his death was receiving, or was entitled to receive, an annuity or other payment for a stated period of time, with the annuity or other payment to continue to a designated beneficiary, upon the decedent's death prior to the expiration of that period of time, if surviving the decedent.

4. Annuity under approved plan.—Special rules are provided in the case of an annuity or other payment under:

(Continued on page 22)

cnr—16—71699-1

SCHEDULE H

POWERS OF APPOINTMENT

1a. Did the decedent, at the time of death, possess a general power of appointment created after October 21, 1942? ☐ Yes ☒ No | **1b.** On or before such date? ☐ Yes ☒ No

2a. Did the decedent, at any time, by will or otherwise, exercise or release (to any extent) a general power of appointment created after October 21, 1942? ☐ Yes ☒ No | **2b.** On or before such date? ☐ Yes ☒ No

3. Were there in existence at the time of the decedent's death any trusts not created by him under which he possessed any power, beneficial interest, or trusteeship? ☐ Yes ☒ No

Item No.	Description	Subsequent valuation date	Alternate value	Value at date of death
1			$	$
	TOTAL (also enter under the Recapitulation, Schedule O)		$	$ None

(If more space is needed, insert additional sheets of same size)

SCHEDULE I

ANNUITIES

1a. Was the decedent, immediately before his death, receiving an annuity as described in paragraph 1 of the instructions? ☐ Yes ☒ No

1b. If "Yes," was that annuity paid pursuant to an approved plan as described in paragraph 4 of the instructions? ☐ Yes ☐ No

1c. If the answer to "1b." is "Yes," state the ratio of the decedent's contribution to the total purchase price of the annuity.

2a. If the decedent was employed at the time of his death, did an annuity or other payment as described in paragraph 3(d) of the instructions become payable to any beneficiary by reason of the beneficiary's having survived the decedent? ☐ Yes ☒ No

2b. If "Yes," state the ratio of the decedent's contribution to the total purchase price of the annuity.

Item No.	Description	Subsequent valuation date	Alternate value	Value at date of death
1			$	$
	TOTAL (also enter under the Recapitulation, Schedule O)		$	$ None

(If more space is needed, insert additional sheets of same size)

cnr—16—71699-1

INSTRUCTIONS FOR SCHEDULE I—Continued

(*a*) An employee's trust (or under a contract purchased by an employees' trust) forming a part of a pension, stock bonus, or profit-sharing plan which met all of the requirements of section 401 (a) of the Code either at the time of the decedent's separation from employment (whether by death or otherwise) or at the time of the termination of the plan if earlier; or

(*b*) A retirement annuity contract purchased by an employer (but not by an employees' trust) pursuant to a plan which, while not meeting all of the requirements of section 401 (a), did meet the requirements of paragraph (3) of section 401 (a) either at the time of the decedent's separation from employment (by death or otherwise) or at the time of the termination of the plan if earlier.

Where the annuity or other payment described in this paragraph is receivable by a beneficiary other than the executor and the decedent made no contributions under the plan toward the cost thereof, no portion of the annuity or other payment is includible in the gross estate. If the decedent made a contribution under the plan toward the cost thereof, there shall be included in this schedule of the return that proportion of the annuity or other payment which an amount A (the amount of the decedent's contribution under the plan) bears to B (the total amount of all contributions under the plan). The decedent's contributions under a plan which satisfies the requirements set forth earlier in this paragraph do not include any amounts contributed by the employer under the plan. However, if any portion of the annuity or other payment is receivable by the executor, it is includible in the gross estate under this schedule to the extent that it is receivable by the executor in his capacity as such. In general, the annuity or other payment is receivable by the executor if it is to be paid to him or if there is an agreement (expressed or implied) that it will be applied by the beneficiary for the benefit of the estate (such as in discharge of the estate's liability for death taxes or debts of the decedent, etc.) or that its distribution will be governed to any extent by the terms of the decedent's will or the laws of descent and distribution. If data available to him does not indicate whether the plan satisfies the requirements of section 401 (a) or 401 (a) (3), the executor may obtain information relative thereto from the district director of internal revenue for the district in which the employer has his principal place of business. For further details, see the estate tax regulations issued pursuant to section 2039 of the Code.

5. Execution of schedule.—In describing an annuity, the name and address of the grantor of the annuity should be given, or if payable out of a trust or other fund, such a description as will fully identify it. If payable for a term of years, the duration of the term and the date on which it began should be given, and if payable for the life of a person other than the decedent, the date of birth of such person should be stated.

INSTRUCTIONS FOR SCHEDULE J

FUNERAL EXPENSES AND EXPENSES INCURRED IN ADMINISTERING PROPERTY SUBJECT TO CLAIMS

Funeral expenses and expenses incurred in administering property subject to claims should be itemized, giving names and addresses of persons to whom payable, and exact nature of the particular expense. **Expenses incurred in administering property not subject to claims should not be listed on this schedule. In connection with such expenses, see the instructions for Schedule L.**

The total deduction for executors' commissions should be entered at item 1, the total deduction for attorneys' fees should be entered at item 2, and the deductions for funeral expenses and miscellaneous administration expenses should be itemized under the designated sections of the schedule. An item may be entered for deduction though the exact amount is not known at the time the return is filed, provided it is ascertainable with reasonable certainty, and will be paid. No deduction may be taken upon the basis of a vague or uncertain estimate. Preserve all vouchers and receipts for inspection by an internal revenue agent.

The executor or administrator, when filing the return, may deduct his commissions in such an amount as has actually been paid or which at that time it is reasonably expected will be paid, but no deduction may be taken if no commissions are to be collected. In case the amount of the commissions has not been fixed by decree of the proper court, the deduction will be allowed on the final audit of the return provided: (1) that the district director is reasonably satisfied that the commissions claimed will be paid; (2) that the amount entered as a deduction is within the amount allowable by the laws of the jurisdiction wherein the estate is being administered; and (3) that it is in accordance with the usually accepted practice in said jurisdiction in estates of similar size and character. **If the commissions claimed have not been paid at the time of the final audit of the return, the amount deducted must be supported by an affidavit, or statement signed under the penalties of perjury, of the executor stating that such amount has been agreed upon and will be paid.**

A bequest or devise to the executor in lieu of commissions is not deductible. If, however, the decedent fixed by his will the compensation payable to the executor for services to be rendered in the administration of the estate, deduction may be taken to the extent that the amount so fixed does not exceed the compensation allowable by the local law or practice.

Amounts paid as trustees' commissions should not be listed on this schedule whether received by the executor acting in the capacity of a trustee or by a separate trustee as such. For the deduction of such amounts incurred in administering property not subject to claims, see the instructions for Schedule L.

When filing the return there may be deducted such an amount of attorneys' fees as has actually been paid or which at that time it is reasonably expected will be paid. If on the final audit of the return the fees claimed have not been awarded by the proper court and paid, the deduction will be allowed, provided the district director is reasonably satisfied that the amount claimed will be paid and that it does not exceed a reasonable remuneration for the services rendered, taking into account the size and character of the estate and the local law and practice. **If the fees claimed have not been paid at the time of the final audit of the return, the amount deducted must be supported by an affidavit, or statement signed under the penalties of perjury, of the executor or the attorney stating that such amount has been agreed upon and will be paid.**

Attorney's fees incidental to litigation instituted by the beneficiaries as to their respective interests do not constitute a proper deduction, inasmuch as expenses of this character are properly charged against the beneficiaries personally and are not administration expenses as contemplated by the statute. For the deduction of attorney's fees incurred in administering property not subject to claims, see the instructions for Schedule L.

Executors and attorneys should note that executors' commissions and attorneys' fees constitute taxable income and that the amounts received or receivable by them as such compensation are cross-referenced for income tax purposes.

Section 642 (g) of the Code provides that amounts allowed under section 2053 or 2054 as a deduction in computing the taxable estate of a decedent are not allowable as a deduction in computing the taxable income of the estate for income tax purposes.

Estate, legacy, succession, and inheritance taxes, property taxes which accrued after the decedent's death, and taxes on income received after the decedent's death are not deductible. Credit to a limited extent may, under "Computation of Tax," page 1, be claimed for estate, legacy, succession, and inheritance taxes and for Federal gift tax.

cnr—16—71699-1

DEDUCTIONS

SCHEDULE J

FUNERAL EXPENSES AND EXPENSES INCURRED IN ADMINISTERING PROPERTY SUBJECT TO CLAIMS

NOTE.—Do not list on this schedule expenses of administering property not subject to claims. In connection with such expenses, see Schedule L.

If executors' commissions, attorneys' fees, etc., are claimed and allowed as a deduction for estate tax purposes, they are not allowable as a deduction in computing the taxable income of the estate for Federal income tax purposes.

Item No.	Description	Amount
1	Executors' commissions—amount estimated/agreed upon/paid. (Strike out words not applicable).....	$----------
2	Attorneys' fees—amount estimated/agreed upon/paid. (Strike out words not applicable).....	----------
	(FUNERAL EXPENSES)	
3	The Paul Mortuary, 390 Lighthouse Avenue, Pacific Grove, California --Burial and services	955.76
	(MISCELLANEOUS ADMINISTRATION EXPENSES)	
	TOTAL (also enter under the Recapitulation, Schedule O)	$ 955.76

(If more space is needed, insert additional sheets of same size)

cnr—16—71699-1

INSTRUCTIONS FOR SCHEDULE K

DEBTS OF DECEDENT

Itemize under "Debts of Decedent" only valid debts of the decedent owed by him at the time of death. Any such indebtedness secured by a mortgage or other lien upon property of the gross estate should be listed separately under the heading of "Mortgages and Liens." If the amount of the debt is disputed or the subject of litigation, only such amount may be deducted as the estate concedes to be a valid claim. If the claim is contested, that fact should be stated.

If the claim against the estate is founded upon a promise or agreement, the deduction therefor is limited to the extent that the liability was contracted bona fide and for an adequate and full consideration in money or money's worth, except that any such enforceable claim founded upon a promise or agreement of the decedent to make a contribution or gift (such as a pledge or a subscription) to or for the use of a charitable, public, religious, etc., organization is deductible to the extent that such a deduction would be allowable as a bequest under the applicable statute.

The deduction for property taxes is limited to such taxes as accrued prior to the date of the decedent's death. Federal taxes on income received during decedent's lifetime are deductible, but taxes on income received after death are not deductible.

Enter in this schedule notes unsecured by mortgage or other lien and give full details, including names of payee, face and unpaid balance, date and term of note, interest rate and date to which interest was paid prior to death. Care must be taken to state the exact nature of the claim as well as the name of the creditor. If the claim is for services rendered over a period of time, state the period covered by the claim. Example: Edison Electric Illuminating Co., for electric service during December 1954, $25.

If the amount of the claim is the unpaid balance due on a contract for the purchase of any property of the gross estate, indicate the schedule and item number where such property is returned. If the claim represents a joint and several liability, the facts must be fully stated and the financial responsibility of the co-obligor explained.

All vouchers or original records should be preserved for inspection by an internal revenue agent.

MORTGAGES AND LIENS

Itemize under "Mortgages and Liens" only obligations secured by mortgages or other liens upon property included in the gross estate at the full value thereof, or the value of the property undiminished by the amount of the mortgage or lien. If decedent's estate is liable for the amount of the indebtedness secured by such mortgage or lien (i. e., if the indebtedness is enforceable against other property of the estate not subject to such mortgage or lien, or if the decedent was personally liable therefor), the full value of the property subject to the mortgage or lien must be included in the gross estate under the appropriate schedule. However, if decedent's estate is not so liable, only the value of the equity of redemption (or value of the property less the amount of such indebtedness) need be included in the gross estate. Where the decedent's estate is not liable for the amount of a debt secured by a mortgage or lien and the amount of the debt is greater than the value of the property subject to such mortgage or lien, it is not possible to obtain a deduction for the full amount of the debt by entering the full value of the property as a part of the gross estate and then deducting the full amount of the debt under this schedule. Notes and other obligations secured by the deposit of collateral, such as stocks, bonds, etc., also should be listed under "Mortgages and Liens."

Identify, by indicating under the column headed "Description," the particular schedule and item number where such property subject to the mortgage or lien is returned under the gross estate.

Real estate situated outside the United States does not form a part of the gross estate for the purpose of the tax, and no deduction may be taken of any mortgage thereon, or any indebtedness in respect thereto.

Show the name and address of the mortgagee, payee, or obligee, and the date and term of the mortgage, note, or other agreement under which the indebtedness is established. Show the face amount, the unpaid balance, the rate of interest, and date to which the interest was paid prior to the decedent's death.

Mortgages upon, or any indebtedness with respect to, property included in the gross estate is deductible only to the extent that the liability was contracted bona fide and for an adequate and full consideration in money or money's worth.

cnr—16—71699-2

SCHEDULE K

DEBTS OF DECEDENT AND MORTGAGES AND LIENS

Item No.	Debts of Decedent—Creditor and nature of claim	Amount
1	County of Monterey - Real property taxes accrued on real property included in gross estate -½	$ 319.58
	TOTAL (also enter under the Recapitulation, Schedule O)	$ 319.58

Item No.	Mortgages and liens—Description	Amount
1		$
	TOTAL (also enter under the Recapitulation, Schedule O)	$ None

(If more space is needed, insert additional sheets of same size)

ESTATE OF CHARLOTTE HOFFMAN KELLOGG

enr—16—71699-1

INSTRUCTIONS FOR SCHEDULE L

Net Losses During Administration and Expenses Incurred in Administering Property Not Subject to Claims

NET LOSSES DURING ADMINISTRATION

Losses are strictly limited to those arising from fire, storm, shipwreck, or other casualty, or from theft, to the extent that such losses are not compensated for by insurance or otherwise. Losses in order to be deductible must occur during the settlement of the estate. Such losses are not deductible if, at the time of the filing of the estate tax return, they had been claimed as a deduction in a Federal income tax return. Depreciation in the value of securities or other property does not constitute a deductible loss. In listing losses, full particulars must be given as to the loss sustained and the cause thereof. If insurance or other compensation was received on account of loss, state the amount collected. The property with respect to which the loss is claimed should be identified by indicating the particular schedule and item number where such property is returned under the gross estate.

If the alternate valuation is adopted, deduction for any loss is limited to the extent that such loss is not in effect allowed in the valuation of the item in the gross estate.

EXPENSES INCURRED IN ADMINISTERING PROPERTY NOT SUBJECT TO CLAIMS

Itemize under "Expenses incurred in administering property not subject to claims" amounts representing expenses incurred in administering property included in the gross estate but not subject to claims. Such amounts are deductible only if paid before the expiration of the period of limitation for assessment provided in section 6501 of the Code.

The names and addresses of persons to whom payable and the exact nature of the particular expense should be stated. The property with respect to which the expense was incurred should be identified by indicating the schedule and item number where such property is returned under the gross estate. An item may be entered for deduction though the exact amount is not known at the time, provided it is ascertainable with reasonable certainty, and will be paid before the expiration of the period of limitation for assessment referred to above. No deduction may be taken upon the basis of a vague or uncertain estimate. Preserve all vouchers and receipts for inspection by an internal revenue agent.

The expenses contemplated under this schedule include such items as principal commissions paid in respect of trust property included in the gross estate, and attorneys' fees incurred to contest the inclusion of trust property in the decedent's gross estate.

cnr—16—71699-1

SCHEDULE L

NET LOSSES DURING ADMINISTRATION AND EXPENSES INCURRED IN ADMINISTERING PROPERTY NOT SUBJECT TO CLAIMS

Item No.	Net losses during administration	Amount
1		$
	TOTAL (also enter under the Recapitulation, Schedule O)	$ None

Item No.	Expenses incurred in administering property not subject to claims	Amount
1		$
	TOTAL (also enter under the Recapitulation, Schedule O)	$ None

(If more space is needed, insert additional sheets of same size)

cnr—16—71699-1

INSTRUCTIONS FOR SCHEDULE M

BEQUESTS, ETC., TO SURVIVING SPOUSE (MARITAL DEDUCTION)

1. General.—In computing the taxable estate for Federal estate-tax purposes in the case of the estate of a citizen or resident of the United States, a deduction from the gross estate (the "marital deduction") is authorized for certain property interests passing from the decedent to his surviving spouse. The marital deduction is authorized by section 2056 of the Code. The marital deduction may be taken only with respect to property interests which are included in the decedent's gross estate (Schedules A to I, inclusive). The deduction is generally not available in case the gross estate consists exclusively of the decedent's interest in property held by him and his surviving spouse under community property laws. (See the instructions for Schedule O.) The marital deduction is not authorized in the case of the estate of a nonresident not a citizen of the United States, except where such decedent died a resident of France. For the sake of brevity, these instructions make use of the masculine gender in references to the deceased spouse and the feminine gender in references to the the survivor, but the deductions are also authorized in the reverse situation.

2. Property interests passing from the decedent to his surviving spouse.—The property interests included in the gross estate which are considered to have passed from the decedent to his surviving spouse and as to which a marital deduction is authorized should be listed on Schedule M. (As to certain interests which are to be excluded from Schedule M, see paragraph 7 hereof.) Property interests which passed from the decedent to his surviving spouse include any interest taken by her (*a*) as decedent's legatee, devisee, heir or donee, (*b*) as decedent's surviving tenant by the entirety or joint tenant, (*c*) as appointee under decedent's exercise of a power or as taker in default upon his release or nonexercise of a power, or (*d*) as beneficiary of insurance upon the decedent's life, and also include (*e*) her dower (or curtesy) interest or statutory estate in lieu thereof (including her interest under community property laws to the extent that such interest was, immediately prior to the decedent's death, a mere expectancy). For further information as to property interests considered to have passed from the decedent to his surviving spouse, see paragraphs 3 to 6, inclusive, hereof.

3. Life estate with power of appointment in surviving spouse.—A property interest whether or not in trust, is considered as passing from the decedent to his surviving spouse (and to no other person) if (*a*) she is entitled for life to all of the income from the entire interest; (*b*) such income is payable annually or at more frequent intervals; (*c*) she has the power, exercisable in favor of herself or of her estate, to appoint the entire interest; (*d*) such power is exercisable by her alone and (whether exercisable by will or during life) is exercisable by her in all events; and (*e*) no part of the entire interest is subject to a power in any other person to appoint any part thereof to any person other than the surviving spouse. Where the foregoing 5 conditions are satisfied only with respect to a specific portion of the entire interest, see the regulations issued pursuant to section 2056 (*b*) of the Code for the determination of the portion thereof which qualifies for the marital deduction.

4. Life insurance, endowment, or annuity payments, with power of appointment in surviving spouse.—A property interest consisting of the entire proceeds under a life insurance, endowment, or annuity contract is considered as having passed from the decedent to his surviving spouse, if (*a*) she is entitled to receive such proceeds in installments, or is entitled to interest thereon, with all amounts payable during the life of such spouse payable only to her; (*b*) such installment or interest payments are payable annually, or more frequently, commencing not later than thirteen months after the decedent's death; (*c*) she has the power, exercisable in favor of herself or of her estate, to appoint all amounts payable under such contract; (*d*) such power is exercisable by her alone and (whether exercisable by will or during life) is exercisable by her in all events; and (*e*) no part of the amount payable under the contract is subject to a power in any other person to appoint any part thereof to any person other than the surviving spouse. Where the foregoing 5 conditions are satisfied only with respect to a specific portion of such proceeds, see the regulations issued pursuant to section 2056 (*b*) of the Code for the determination of the portion thereof which qualifies for the marital deduction.

5. Common disaster or similar cause.—Where (*a*) a property interest was bequeathed, or otherwise disposed of, by the decedent to his surviving spouse subject to a provision that such property interest was to pass to another person (1) if such spouse should fail to survive the decedent by 6 months (or by a shorter period), or (2) if the decedent and such spouse should die as a result of a common disaster, and (*b*) the terms of the condition (that is, the survivorship of the surviving spouse or his failure to die in a common disaster) are fulfilled, then such property interest is considered to have passed from the decedent solely to his surviving spouse. The fact that the exercise of a power of appointment over the interest is subject to one of the above conditions of survivorship will not disqualify the interest for the deduction if the terms of the condition (that is, the survivorship of the surviving spouse or his failure to die in a common disaster) are fulfilled.

6. Effect of disclaimer.—Any property interest disclaimed by the surviving spouse is considered as passing to the person entitled to receive such interest as a result of the disclaimer. Where the surviving spouse becomes entitled to receive a property interest as a result of a disclaimer by any other person, such interest is considered as passing, not to such spouse, but to the person who made the disclaimer as though the disclaimer had not been made.

7. Property interests to be excluded from Schedule M.—Certain property interests which passed from the decedent to his surviving spouse are to be wholly or partially excluded from Schedule M, as indicated below:

(*a*) In case interests in the same property passed from the decedent both to his surviving spouse and (for less than an adequate and full consideration in money or money's worth) to some other person upon such conditions that the latter person may possess or enjoy any part of the property following the termination or failure of the interest therein which passed to the surviving spouse, then the interest which passed to such spouse is to be excluded from Schedule M. This rule applies even though the interest which passed from the decedent to a person other than his surviving spouse is not included in the gross estate, and irrespective of when such interest passed. It is also immaterial whether the interest of the surviving spouse and the interest of the other person passed from the decedent at the same time. Property interests which are considered as having passed from the decedent to a person other than his surviving spouse include any property interest (other than the interest which, under the rules stated in paragraphs 2 to 6, inclusive, are considered to have passed to the surviving spouse) which passed under decedent's will or intestacy, or was transferred by him during life, or is held by or devolved upon any person as his joint tenant, as appointee under his exercise of a power, as taker in default upon his release or nonexercise of a power, or as beneficiary of insurance upon his life. Examples of dispositions of property by the decedent which are to be excluded from Schedule M are: (1) A bequest of property to his spouse for life, with remainder to his daughter, and (2) a bequest of property to his mother for life, with remainder to his spouse, if surviving, and if not, to his daughter and her heirs. In each of these examples, the spouse's interest in the property may terminate or fail, and the daughter may thereafter possess or enjoy the property.

(*b*) In case the decedent directed his executor or trustee to purchase for his surviving spouse an annuity, a life estate or estate for years in certain property, or any other property interest which may terminate or fail, the property to be used in the acquisition of such interest is to be excluded from Schedule M. The ownership of a bond, note, or other contractual obligation, the discharge of which would not have the effect of an annuity for life or for a term, is considered not to be a property interest which may terminate or fail.

(*c*) Where any property interest passing from the decedent to his surviving spouse may be paid or otherwise satisfied out of any of a group of assets, the value of such property interest is, for the purpose of entry on Schedule M, to be reduced by the aggregate value of any such asset or assets which, if passing from the decedent to his surviving spouse, would be excluded under subparagraph (*a*) or (*b*) hereof. Examples of property interests which may be paid or otherwise satisfied out of any of a group of assets are a bequest of the residue of the decedent's estate, or of a share of the residue, and a cash legacy payable out of the general estate. Example: A decedent bequeathed $100,000 to his wife. His general estate includes a term for years (value at $10,000 in determining the value of his gross estate) in an office building; which interest was retained by the decedent under a deed of the building by gift to his son. Accordingly, the portion of the value of the specific bequest to be entered on Schedule M is $90,000.

(Continued on page 30)

cnr—16—71699-2

SCHEDULE M

BEQUESTS, ETC., TO SURVIVING SPOUSE (MARITAL DEDUCTION)

If the decedent died testate, the person or persons filing the return should answer the following questions. Only question 4 should be answered in case the decedent died intestate. If the answer to any question is "Yes," full details should be submitted with the return.

1. Has any action been instituted to contest the will or any provision thereof affecting any property interest listed on this schedule or for construction of the will or any such provision? ☐ Yes ☒ No

2a. Had the surviving spouse the right to declare an election between (i) the provisions made in his or her favor by the will and (ii) dower, curtesy, or a statutory interest? Decedent was widowed ☐ Yes ☐ No

2b. If answer to question 2a is "Yes," has the surviving spouse renounced the will and elected to take dower, curtesy, or a statutory interest? ☐ Yes ☐ No

2c. Elected to take under the will. ☐ Yes ☐ No

2d. Does the surviving spouse contemplate renouncing the will and electing to take dower, curtesy, or a statutory interest? ☐ Yes ☐ No

3. According to the information and belief of the person or persons filing the return, is any action described under question 1 designed or contemplated? ☐ Yes ☒ No

4. According to the information and belief of such person or persons, has any person other than the surviving spouse asserted (or is any such assertion contemplated) a right to any property interest listed on this schedule, other than as indicated under questions 1 or 3? ☐ Yes ☒ No

Item No.	Description of property interests passing to surviving spouse	Value
1		$

TOTAL ..... $

Less: (a) Federal estate tax payable out of above-listed property interests ..... $

(b) Other death taxes payable out of above-listed property interests .....

Total of items (a) and (b) .....

Net value of above-listed property interests (also enter under the Recapitulation, Schedule O) ..... $ None

(If more space is needed, insert additional sheets of same size)

cnr—16—71699-1

INSTRUCTIONS FOR SCHEDULE M—Continued

(*d*) Property interests are to be excluded from Schedule M **to the extent** that a deduction therefor is taken under Schedules J to L, inclusive. Examples of interests to be so excluded are fees or commissions deductible under Schedule J and payments made in satisfaction of a claim of the surviving spouse against the estate deductible under Schedule K.

(*e*) Where a property interest passed to the surviving spouse subject to a mortgage or other encumbrance, or where an obligation is imposed upon the surviving spouse in connection with the passing of a property interest, only the net value of the interest after reduction by the amount of the mortgage, or other encumbrance, or obligation, should be included in Schedule M.

8. Listing of property interests on Schedule M.—Give a full description of each property interest listed on Schedule M, and number the items in sequence. Indicate the instrument (including clause or paragraph number if the instrument is so drawn) or provision of law under which each item passed to the surviving spouse. Where possible, the schedule and item number of the property interest as it appears in Schedules A to I should be shown. Show the value of each item **before taking into account the effect thereon of the Federal estate tax or any other death tax.** (See paragraph 9 hereof and the supplemental instructions on a separate pamphlet obtainable from the district director.) The valuation date or dates used in determining the value of the gross estate are also applicable with respect to the interests listed on Schedule M. If there is included in Schedule M a bequest of the residue, or a portion of the residue, of the decedent's estate, there should be submitted a copy of the computation showing how the value of such item was determined. Such computation should include a statement showing:

(*a*) The value of all property which is included in the decedent's gross estate (Schedules A to I) but does not pass under the will, such as transfers, jointly owned property which passed to the survivor on decedent's death, and the insurance payable to specific beneficiaries.

(*b*) The values of all specific and general legacies or devises, with an appropriate reference in each instance to the applicable clause or paragraph of the decedent's will or codicil. (In any case where legacies are made to each member of a class, for example, $1,000 to each of decedent's employees, only the number of each such class and the aggregate value of property received by them need be furnished.)

(*c*) The dates of birth of all persons, the duration of whose lives may affect the value of the residuary interest passing to the surviving spouse.

(*d*) Any other information that may appear material, such as that relating to any claim, not arising under the will, to any part of the estate.

Example of listing of property interests on Schedule M:

Item No.	*Description*	*Value*
1	House and lot, 256 South West Street, held by decedent and surviving spouse as joint tenants with right of survivorship under deed dated July 15, 1937 (Schedule E, item 1).....	$32,500
2	Proceeds of Gibraltar Life Insurance Company policy No. 104729, payable in one sum to surviving spouse (Schedule D, item 3).....	20,000
3	Cash bequest under Paragraph Six of will.....	100,000

9. Adjustment for effect of death taxes.—The total of the values listed on Schedule M must be reduced by the amount of the Federal estate tax, and the amount of State or other death taxes, which are payable out of, or chargeable against the property interests involved. (As to the computation of such amounts in cases in which the Federal estate tax and the marital deduction are interrelated see the supplemental instructions on a separate pamphlet obtainable from the district director.) Such amounts of taxes should be entered in the designated spaces (items (*a*) and (*b*)) at the foot of Schedule M. Item (*b*) must be supported by an identification and computation of the amount of State or other death taxes therein shown.

10. Supplemental documents.—If property interests passing by the decedent's will are listed on Schedule M, a certified copy of the order admitting the will to probate must be submitted with the return. If, at the time the return is filed, the court of probate jurisdiction has entered any decree interpreting the will or any provision thereof affecting any of the interests listed on Schedule M, or has entered any order of distribution, a copy thereof should also be submitted with the return. If the surviving spouse has filed with the court a renunciation of the decedent's will, or an election to take under the will, or a disclaimer of any property interest, a copy thereof is required. Additional evidence to support the deduction claim may be requested by the district director.

INSTRUCTIONS FOR SCHEDULE N

CHARITABLE, PUBLIC, AND SIMILAR GIFTS AND BEQUESTS

Deductions authorized for charitable, public, and similar gifts and bequests as set forth in the Estate Tax Regulations should be claimed under this schedule. If the transfer was made by will, a certified copy of the order admitting the will to probate, in addition to the copy of the will, should be submitted with the return. If the transfer was made by any other written instrument a copy thereof should be submitted with the return, and if the instrument is of record the copy should be certified and if not of record the copy should be verified. If the transfer was made by will, an affidavit, or statement signed under the penalties of perjury, of the executor must be submitted, showing whether any action has been instituted to have interpreted or to contest the will or any provision thereof affecting the charitable deduction claimed under this schedule and whether, according to his information and belief, any such action is designed or contemplated.

If under the terms of the will or the law of the jurisdiction wherein the estate is administered or the law of the jurisdiction imposing the particular tax, the Federal estate tax or any estate, succession, legacy, or inheritance tax is payable in whole or in part out of any bequest, legacy, or devise deductible hereunder, the sum deductible is the amount of such bequest, legacy, or devise so reduced.

If claim is made under this schedule for deduction of the value of the residue, or a portion of the residue, passing to charity under the decedent's will, there should be submitted a copy of the computation showing how the value was determined. Such computation, or supporting documents, should include:

(1) A statement showing the values of all specific and general legacies or devises, indicating whether they are for charitable or noncharitable uses, with an appropriate reference in each instance to the applicable paragraph or section of the decedent's will or codicil (in any case where legacies are made to each member of a class; for example, $1,000 to each of decedent's employees, only the number of each such class and the aggregate value of property received by them need be furnished).

(2) The dates of birth of all life tenants or annuitants, the duration of whose lives may affect the value of the interest passing to charity under the decedents' will,

(3) A statement showing the value of all property which is included in the decedent's gross estate but does not pass under the will, such as transfers, jointly owned property which passed to the survivor on decedent's death, and insurance payable to specific beneficiaries, and

(4) Any other information that may appear material, such as that relating to any claim, not arising under the will, to any part of the estate, as of a spouse claiming dower, or curtesy, or similar rights, etc.

Deductions authorized for charitable, public, and similar gifts and bequests, which may be claimed under this schedule, include the interest which falls into any such bequest, legacy, devise, or transfer as a result of an irrevocable disclaimer of a bequest, legacy, devise, transfer, or power, if the disclaimer is made prior to the date prescribed for the filing of the estate tax return. The disclaimer must not only be made prior to the date prescribed for the filing of the estate tax return (including such date as may be prescribed in an extension of time granted for the filing of such return), but must be irrevocable at the time the deduction is allowed. For further details and for events having the effect of a disclaimer, see the regulations under section 2055 of the Code.

If the alternate valuation is adopted, any bequest, legacy, devise, or transfer deductible under this schedule shall be valued for the purpose of the deduction as of the date of the decedent's death, with adjustment for any difference in the value of the property 1 year after his death, or at the date of its sale, or exchange within such year, except that no such adjustment may take into account any difference in value due to mere lapse of time or to the occurrence or nonoccurrence of a contingency.

For limitations applicable to estates of nonresident aliens, see additional instructions on page 39.

For further instructions, see Estate Tax Regulations.

cnr—16—71699-2

SCHEDULE N

CHARITABLE, PUBLIC, AND SIMILAR GIFTS AND BEQUESTS

Item No.	Name and address of beneficiary	Character of institution	Amount
1			$
	TOTAL (also enter under the Recapitulation, Schedule O)		$ None

(If more space is needed, insert additional sheets of same size)

ESTATE OF CHARLOTTE HOFFMAN KELLOGG

cnr—16—71699-1

INSTRUCTIONS FOR SCHEDULE O

RECAPITULATION

1. Limitation of deductions under Schedules J and K.—The total appearing on Schedule J should be entered at item 1 of that part of Schedule O headed "Deductions." The totals appearing on Schedule K should be entered as items 2 and 3. If the total of items 1 through 3 does not exceed the value (at the time of the decedent's death) of the property subject to claims, enter such total at item 4. If the total of items 1 through 3 does exceed the value (at the time of the decedents' death) of the property subject to claims, enter instead the value (at the time of the decedent's death) of the property subject to claims plus such excess as represents amounts paid before the date prescribed for filing the estate tax return. See section 2053 of the Code and the regulation thereunder.

2. Computation of marital deduction.—The net value of the property interests listed on Schedule M should be carried forward to item 9 of that part of Schedule O headed "Deductions." The marital deduction, which should be entered at item 11, is limited to the smaller of (*a*) item 9 or (*b*) one-half of the "Adjusted gross estate" (item 10). If the decedent and his surviving spouse never held property under community property laws, the "Adjusted gross estate" is computed by subtracting item 8 from the total value of the gross estate.

3. Cases involving community property.—If the decedent and his surviving spouse ever held property as "community property" (as defined in paragraph 4), an additional sheet must be attached to Schedule O showing the computation of the "Adjusted gross estate" (item 10). In such cases the "Adjusted gross estate" is determined by subtracting from the "Total Gross Estate" the sum of the following values and amounts:

(*a*) The value of property included in the gross estate which was at the time of the death of the decedent held by them as "community property."

(*b*) The value of property (included in the gross estate) transferred by the decedent during his life, if at the time of such transfer the property was held by them as "community property."

(*c*) The amount (included in the gross estate) receivable as insurance under policies upon the life of the decedent to the extent purchased with premiums or other consideration paid out of property held by them as "community property." (Where a policy was purchased partly with property held by them as "community property" and partly with other property, the amount receivable under such policy is considered to have been purchased with such "community property" in the proportion that the payments made with such "community property" bear to the total amount paid.)

(*d*) An amount which bears the same ratio to item 8 of the Schedule O as the "Total Gross Estate" (diminished by the aggregate amounts subtracted under subparagraphs (*a*), (*b*), and (*c*) hereof) bears to the undiminished "Total Gross Estate."

Example: The value of a decedent's gross estate is $300,000 of which $200,000 represents his separate property and $100,000 represents his one-half interest in community property. The separate property was inherited from his father. The deductions allowed under Schedules J to L (item 8 of Schedule O) total $45,000. The "Adjusted gross estate" is computed as follows:

Value of gross estate			$300,000
Reduction under subparagraph (*a*)	$100,000		
Reduction under subparagraph (*d*) (200,000/300,000 of $45,000)		30,000	130,000
Adjusted gross estate			$170,000

4. Definition of community property.—For the purpose of computing the "Adjusted gross estate," the term "community property" is considered to include the following categories of property:

(*a*) Property held by the decedent and surviving spouse as community property under the law of any State, Territory, or possession of the United States, or any foreign country (other than such property in which the surviving spouse had merely an expectant interest).

(*b*) Separate property acquired by the decedent as a result of a conversion (after December 31, 1941) of property held by the decedent and surviving spouse as community property (as described in subparagraph (*a*) hereof) into their separate property. A conversion of community property includes a partition thereof between the decedent and his spouse or a transfer to themselves in joint tenancy, tenancy by the entirety, or other form of coownership, irrespective of whether such partition or transfer was effected by a single transaction or a series of transactions. Where the value (at the time of the conversion) of the separate property so acquired by the decedent exceeded the value (at such time) of the separate property so acquired by the spouse, then the part of the separate property so acquired by the decedent which is considered as held by the decedent and his surviving spouse as community property is the same proportion thereof which the value (at the time of the conversion) of the separate property so acquired by the spouse is of the value (at such time) of the separate property so acquired by the decedent.

(*c*) Property acquired by the decedent in exchange (by one exchange or a series of exchanges) for separate property resulting from a conversion of community property, as described in subparagraph (*b*) hereof.

INSTRUCTIONS FOR SCHEDULE R

CREDIT FOR TAX ON PRIOR TRANSFERS

1. General.—The term "transferee" as used in Schedule R and in these instructions for that schedule means the decedent for whose estate this return is filed. If the transferee received property from a transferor who died within 10 years before, or 2 years after, the transferee, a credit is allowable on this return for all or a part of the Federal estate tax paid by the transferor's estate with respect to the transfer. There is no requirement that the property be identified in the estate of the transferee or that it be in existence on the date of the transferee's death. It is sufficient for the allowance of the credit that the transfer of the property was subjected to Federal estate tax in the estate of the transferor and that the specified period of time has not elapsed. Credit may be allowed with respect to property received as the result of the exercise or nonexercise of a power of appointment when the property is included in the gross estate of the donee of the power. Where the transferee was the transferor's surviving spouse, no credit is allowed with respect to property received from the transferor to the extent that a marital deduction was allowed the transferor's estate in connection therewith. No credit on this return is authorized for Federal gift taxes paid in connection with the transfer of the property to the transferee.

2. Property.—The term "property" includes any interest (legal or equitable) of which the transferee received the beneficial ownership. The transferee is considered to be the beneficial owner of property over which he received a general power of appointment. It does not include interests to which the transferee received only a bare legal title, such as that of a trustee. Neither does it include an interest in property over which the transferee received a power which is not a general power of appointment. In addition to property interests in which the transferee received the complete ownership, examples of property interests with respect to which the credit may be allowed include annuities, life estates, terms for years, remainder interests (whether contingent or vested), and any other interest which is less than the complete ownership of the property, to the extent that the transferee became the beneficial owner of the interest.

3. Maximum amount of the credit.—The maximum amount of the credit is the smaller of:

(*a*) the amount of the estate tax of the transferor's estate pertaining to the transfer, or

(*b*) the amount by which (A) an estate tax on the transferee's estate, determined without regard to the credit provided for in this schedule exceeds (B) an estate tax on the transferee's estate determined by excluding from the gross estate the net value of the transfer. Where credit for a particular foreign death tax may be taken under either the statute or a death duty convention and on this return the credit actually is taken under the convention, then no credit for that foreign death tax may be taken into consideration in computing estate tax "(A)" or estate tax "(B)."

The amount (*a*) is computed under part I of the computation of the credit.

The amount (*b*) is computed under part II of the computation of the credit.

(Continued on page 34)

cnr—16—71609-1

SCHEDULE O

RECAPITULATION

Schedule	Gross estate	Alternate value	Value at date of death
A	Real estate	$	$ None
B	Stocks and bonds		16,450.00
C	Mortgages, notes, and cash		4,207.98
D	Insurance		None
E	Jointly owned property		36,737.89
F	Other miscellaneous property		2,100.00
G	Transfers during decedent's life		None
H	Powers of appointment		None
I	Annuities		None
	TOTAL GROSS ESTATE	$	$ 59,495.87

Schedule	Deductions	Amount	
J	1. Funeral expenses ~~and expenses incurred in administering property subject to claims~~	$ 955.76	
K	2. Debts of decedent	319.58	
K	3. Mortgages and liens		
	4. Total of items 1 through 3	$ 1,275.34	
	5. Allowable amount of deductions from item 4 (see note*)	$ 1,275.34	
L	6. Net losses during administration		
L	7. Expenses incurred in administering property not subject to claims		
	8. Total of items 5 through 7		$ 1,275.34
M	9. Bequests, etc., to surviving spouse	$ None	
	10. Adjusted gross estate (see note**)		
	11. Net amount deductible for bequests, etc., to surviving spouse (item 9 or one-half of item 10, whichever is smaller)		
N	12. Charitable, public, and similar gifts and bequests		
	TOTAL ALLOWABLE DEDUCTIONS, except specific exemption (totals of lines 8, 11, and 12)		$ 1,275.34

*Note.—See paragraph 1 of the instructions.

**Note.—Enter at item 10 the excess of "TOTAL GROSS ESTATE" over item 8, if the decedent and his surviving spouse at no time held property as community property. If property was ever held as community property, compute the "Adjusted gross estate" (item 10) in accordance with the instructions and example on page 32, and attach an additional sheet showing such computation.

ESTATE OF CHARLOTTE HOFFMAN KELLOGG

cnr—16—71699-1

INSTRUCTIONS FOR SCHEDULE R—Continued from page 32

4. Percent allowable.—(*a*) *Where transferee predeceased the transferor.* If not more than 2 years elapsed between the dates of death, the credit allowed is 100 percent of the maximum amount. If more than 2 years elapsed between the dates of death, no credit is allowed.

(*b*) *Where transferor predeceased the transferee.* The percent of the maximum amount which is allowed as a credit depends on the number of years which elapsed between the dates of death. It is determined in accordance with the following table:

Period of time Exceeding	Not exceeding	Percent Allowable
——	2 years	100
2 years	4 years	80
4 years	6 years	60
6 years	8 years	40
8 years	10 years	20
10 years	——	none

5. Computation of the credit.—The instructions which follow are to be applied where credit is claimed for transfers received from *one* transferor only. See instructions under "Cases involving transfers from two or more transferors" for the manner of computing the credit in cases involving transfers from more than one transferor.

PART I

Item 1. Enter the value at which the property transferred was included in the transferor's gross estate reduced by the following, to the extent that they affect the net value thereof to the transferee, (i) the amount of any death taxes payable out of or chargeable against the transferred property, (ii) the amount of any mortgage or other encumbrance to which it was subject, (iii) the amount of any obligation assumed by the transferee in connection with the transfer, and (iv) if the transferee was the transferor's surviving spouse, by the amount of the marital deduction allowed the transferor's estate in computing its Federal estate tax.

Example. Subject to the condition that B would pay $10,000 to C, A left to B, his surviving spouse, real property and bonds which were included in A's gross estate at values of $200,000 and $75,000, respectively. The real property was subject to a mortgage of $50,000. B was required to bear the burden of A's Federal estate tax to the extent of $4,800 and to pay State death taxes of $4,000. A's estate was allowed a marital deduction of $150,000 for the property which passed to B. The amount entered in item 1 is $275,000−$218,800 ($10,000+$50,000+$150,000+$4,800+$4,000)=$56,200.

Item 2. Enter the value of the transferor's taxable (net) estate, increased by the applicable specific exemption shown under Schedule P or Schedule Q, and decreased by the total amount of all death taxes paid in connection with the transfer of property included in the transferor's gross estate.

Example. The transferor was a citizen of the United States. His taxable estate was $250,000. The Federal estate tax paid thereon was $61,780. State death taxes paid by the executor and the beneficiaries totaled $15,000. The amount entered in item 2 is $250,000+$60,000−$61,780−$15,000=$233,220.

Item 3. Enter the amount of the Federal estate tax paid by the transferor's estate, increased by the amounts allowed the transferor's estate as (i) a credit for gift taxes, and (ii) a credit for tax on prior transfers received from a prior transferor who died during the 10-year period which immediately preceded the decedent's death.

Item 4. Enter that proportion of item 3 which item 1 bears to item 2.

PART II

Item 5. Enter the amount of the Federal estate tax (after taking into account any credits allowable for State death taxes and gift taxes, and any credit which under the **statute** is allowable for foreign death taxes) which the transferee's estate would be required to pay if no credit were allowed for tax paid by the transferor's estate. If the tax has the effect of reducing the deduction for property transferred for charitable purposes or the deduction for property passing to the surviving spouse, then for purposes of the amount to be entered under item 5, such deductions shall be determined as though no credit were allowed for tax paid by the transferor's estate.

Item 6. Enter the value of the total gross estate less the amount entered at item 1.

Item 7. The amount to be entered at item 7 is the aggregate of the specific exemption and the deductions which would be entered in Schedule O if the property entered under item 1 of Schedule R were not included in the gross estate, reduced by a proportionate part of the deduction, if any, taken on line 12 of Schedule O for charitable, etc., gifts. Such proportionate part of the deduction taken on line 12 of Schedule O is that portion thereof which an amount A (the amount entered at item 1 of Schedule R) bears to B (the value of the total gross estate less the amount shown on line 8 of Schedule O).

Example. The following entries appear on Schedule O: Total gross estate—$330,000; line 8—$30,000; line 9—$160,000; line 10—$300,000; line 11—$150,000; and line 12—$10,000. The amount appearing in item 1 of Schedule R is $15,000. Under these circumstances if the property entered under item 1 of Schedule R were not included in the gross estate, the gross estate would be $315,000, the adjusted gross estate would be $285,000, and the marital deduction would be $142,500. The reduction to be made on account of the charitable deduction is $500 $\left(\frac{\$15,000}{\$330,000-\$30,000}\times\$10,000\right)$.

Item 8. Enter item 6 minus item 7.

Item 9. Enter the amount of the Federal estate tax (after taking into account any credits allowable for State death taxes and gift taxes, and any credit which under the **statute** is allowable for foreign death taxes) which the transferee's estate would be required to pay if the taxable estate were the amount shown in item 8.

Item 10. Enter item 5 minus item 9.

PART III

Item 11. Enter item 4 or item 10, whichever is the smaller.

Item 12. Enter the percent of the maximum amount which is allowable. See "Percent allowable" on this page.

Item 13. Enter the amount obtained from multiplying item 11 by item 12.

6. Cases involving transfers from two or more transferors.—Where transfers were received from more than one transferor the credit is computed in a manner slightly different from that outlined above. The name, date of death, and address of one transferor are entered on the Schedule R provided in the return and the computation with respect to transfers from that transferor is completed through part I. The same operation is completed on a separate copy of Schedule R for each of the other transferors. The computation in part II is performed only once, regardless of the number of transferors. The entries for part II should be made on the copy of Schedule R provided in the return. The amount entered in item 6 is the total gross estate less the total of the amounts entered in items 1 of the computations made for all transferors. The amount entered in item 10 is apportioned to each transferor in the proportion that the amount entered in item 1 of the computation made in connection with his transfers bears to the total of the amounts entered in item 1 of all of the computations. Part III is computed separately for each transferor. Enter in item 11 the amount shown in item 4 or the amount from item 10 which is apportioned to that transferor, whichever is the smaller, and then complete the computation. The total amount of the credit allowable is the total of the amounts entered in items 13 of all the computations. The additional copies of Schedule R on which computations are made should be attached to the Schedule R provided in the return.

Example. C received property from A having a net value of $100,000 and property from B having a net value of $50,000. A's name, date of death, and address are entered on the Schedule R provided in the return and the computation through part I is completed with respect to the transfer from A. On an additional copy of Schedule R (detached from an unused copy of the return form) similar identifying data for B is entered, and the computation completed through part I. The computation of part II is made only on the Schedule R used for the computation of the credit on A's transfers. Except for item 6, it is made as though only one transferor were involved. The amount entered in item 6 is the decedent's total gross estate minus $150,000 ($100,000 from A plus $50,000 from B). If, for instance, the amount entered at item 10 is $27,000, that amount would be apportioned to A's transfers as follows: $\frac{\$100,000}{\$100,000+\$50,000}\times\$27,000=\$18,000$. Similarly $9,000 is apportioned to B's transfers. The amount entered in item 11 of the Schedule R used for A's transfer is the amount shown in item 4 or the $18,000, whichever is the smaller. Part III of the computation of the credit for tax paid by B's estate is completed in a similar manner.

cnr—16—71699-1

SCHEDULE P

TAXABLE ESTATE—RESIDENT OR CITIZEN

Instructions.—This Schedule Should Be Used only for the Estate of a Resident or Citizen of the United States

1. Total gross estate		$ 59,495.87
2. Total allowable deductions	$ 1,275.34	
3. Specific exemption	60,000.00	
4. Total deductions plus specific exemption		61,275.34
5. Taxable estate (item 1 minus item 4)		$ None

SCHEDULE Q

TAXABLE ESTATE—NONRESIDENT NOT A CITIZEN OF THE UNITED STATES

Instructions.—This schedule should be used only for the estate of a nonresident not a citizen of the United States. See instructions under "Deduction of administration expenses, claims, etc." on page 39. See also instructions under **"Specific exemption"** on page 39 for amount of specific exemption and names of countries, the estates of whose residents qualify for the **"prorated specific exemption." Use Form 706g (Schedule Q (2)) instead of Schedule Q in case of decedent who at the time of his death was domiciled in France or Greece and was not a citizen of the United States.** (If the "prorated specific exemption" is claimed under the Japanese convention, the numerator of the fraction set forth in item 7 is the value of the property situated in the United States and subjected to tax by both Japan and the United States.)

1. Value of gross estate in the United States (Schedules A, B, C, D, E, F, G, H, and I)	$
2. Value of gross estate outside the United States, not including real property (must be supported by proof described in instructions under "Deduction of administration expenses, claims, etc., on page 39)	
3. Value of total gross estate wherever situated (item 1 plus item 2)	$
4. Gross deductions under Schedules J, K, and L	$
5. Net deductions under Schedules J, K, and L (that proportion of item 4 that item 1 bears to item 3)	$
6. Charitable, public, and similar gifts and bequests (Schedule N)	
7. Specific exemption of $2,000 (in estates qualifying for "prorated specific exemption," use $2,000 or $\frac{\text{item 1}}{\text{item 3}} \times \$60{,}000$, whichever is the greater)	
8. Total deductions plus specific exemption (item 5 plus items 6 and 7)	$
9. Taxable estate (item 1 minus item 8)	$

SCHEDULE R

CREDIT FOR TAX ON PRIOR TRANSFERS

Name of transferor | Date of transferor's death

Transferor's residence at time of death

COMPUTATION OF THE CREDIT

PART I—TRANSFEROR'S TAX ON PRIOR TRANSFERS

1. Net value of transfers	$
2. Value of transferor's estate (adjusted in accordance with instructions for item 2)	$
3. Tax on transferor's estate (adjusted in accordance with instructions for item 3)	$
4. Transferor's tax on prior transfers (proportion of item 3 which item 1 bears to item 2)	$

PART II—TRANSFEREE'S TAX ON PRIOR TRANSFERS

5. Transferee's tax computed without regard to credit allowed under this schedule	$
6. Transferee's reduced gross estate	$
7. Transferee's deductions (adjusted in accordance with instructions for item 7)	
8. Transferee's reduced taxable estate (item 6 minus item 7)	$
9. Tax on reduced taxable estate	
10. Transferee's tax on prior transfers (item 5 minus item 9)	$

PART III—CREDIT ALLOWABLE

11. Maximum amount before application of percentage requirement (item 4 or item 10, whichever is smaller)	$
12. Percent allowable is ----------	
13. Credit allowable (item 12 × item 11)	$

INSTRUCTIONS FOR SCHEDULE S

CREDIT FOR FOREIGN DEATH TAXES

1. General.—"Credit for foreign death taxes" is allowable only in case the decedent was a citizen or resident of the United States. Credit is authorized (*a*) by statute or (*b*) by treaty. Where credit is authorized by treaty there is allowable either the credit computed under the statute or the treaty, whichever is more beneficial to the estate. Unless otherwise provided by the treaty, in determining which is the greater, comparison is made between (i) the amount of the total credit authorized by the statute for all death taxes (national and local) imposed in the particular foreign country and (ii) the amount of the total credit authorized by the treaty for death taxes imposed in such foreign country. For example, if a portion of the estate of a citizen of the United States is situated in the Province of Quebec and is subjected to Dominion and Provincial succession taxes, the credit allowable is the credit for the Dominion tax computed under the treaty with Canada or the total credit for both the Dominion and Provincial taxes computed under the statute, whichever is the greater. If credit for death taxes paid in more than one foreign country is allowable, a separate computation of the credit must be made with respect to each foreign country. The copies of Schedule S on which the additional computations are made should be inserted immediately following the copy of Schedule S provided in the return. The total amount of the credit allowable in respect of any property, whether subjected to tax by one or more than one foreign country, is limited to the amount of the estate tax attributable to such property. The anticipated amount of the credit may be computed on the return, but the credit cannot finally be allowed until the foreign tax has been paid and a certificate on Form 706CE evidencing payment thereof is furnished.

2. Credit under the statute.—In the case of a citizen or resident of the United States a credit is authorized for any estate, inheritance, legacy, or succession taxes paid to a foreign country or its possessions or political subdivisions in respect of property situated in that country and included in the gross estate (Schedules A to I, inclusive, of this return). Where the decedent was a resident of the United States but not a citizen thereof, the statute allows no credit unless the country of which he was a citizen or subject in imposing such taxes allows a similar credit in the case of a United States citizen resident in such country. For the purpose of the credit allowed by the statute, the question of whether particular property is situated in the foreign country imposing the tax is determined in accordance with the same principles that would be applied in determining whether similar property of a nonresident not a citizen of the United States is situated within the United States for the purpose of the Federal estate tax. See "Additional Instructions for Estates of Nonresidents not Citizens of the United States" on page 39. Applying such principles, a bond is deemed situated in the foreign country imposing the tax only if the certificate therefor is physically located in that country. A share of corporate stock is regarded as situated in the foreign country imposing the tax only if the issuing corporation is incorporated in that country. An account with a bank in a foreign country of a citizen or resident of the United States who is not engaged in business in that foreign country is not considered to be situated in that country.

3. Computation of credit under the statute.—Item 1. Enter the amount of the estate, inheritance, legacy, and succession taxes paid to the foreign country and its possessions or political subdivisions attributable to property which (*a*) is situated in that country, (*b*) is subjected to such taxes, and (*c*) is included in the gross estate. The amount entered at item 1 should not include any tax paid to the foreign country with respect to property not situated in that country and should not include any tax paid to the foreign country with respect to property not included in the gross estate. If only a part of the property subjected to such foreign taxes is both situated in the foreign country and included in the gross estate, it will be necessary to determine the portion of the taxes which is attributable to such part of the property. In such a case, an additional sheet showing the computation of the amount entered at item 1 must be attached.

Item 2. Enter the value of the gross estate less the total of the deductions shown on lines 11 and 12 of Schedule O.

Item 3. Enter the value of the property situated in the foreign country which is subjected to the foreign taxes and included in the gross estate, less those portions of the deductions taken on Schedules M and N which are attributable to such property.

Item 4. Subtract the amount shown at line 4 in "Computation of Tax" on page 1 from the amount shown at line 3 on that page and enter the result at item 4.

Item 5. Enter that portion of item 4 which item 3 bears to item 2.

Item 6. Enter item 1 or item 5, whichever is smaller.

4. Credit under treaties.—(a) In general.—Where the provisions of a treaty apply to the estate of a citizen or resident of the United States, a credit is authorized for payment made of the foreign death tax or taxes specified in the treaty. The circumstances under which the provisions of a treaty apply to an estate are set forth in "Death Tax Conventions" on page 6. The foreign death taxes specified in the treaties are as follows:

Country	*Death Tax*
Canada	Dominion succession duty
United Kingdom	Great Britain and Northern Ireland estate duties
France	French inheritance tax
Ireland	Irish estate duty
Norway	Norwegian tax on inheritances, including death gifts
Union of South Africa	Union estate duty
Switzerland	Estate and inheritance taxes imposed by the cantons and their political subdivisions
Finland	Finnish inheritance tax, the communal tax on inheritances, bequests and devises, and the "poors percentage"
Australia	Commonwealth estate duty
Greece	Greek inheritance tax
Japan	Japanese inheritance tax

Credit claimed under a treaty is in general computed on Schedule S in the same manner as credit is computed under the statute with the following principal exceptions: (1) The situs rules contained in the treaty apply in determining whether property was situated in the foreign country; (2) credit may be allowed only for payment of the death tax or taxes specified in the treaty and cannot be allowed for any other death taxes paid to that foreign country or its possessions or political subdivisions; (3) where specifically provided, credit is proportionately shared for the tax applicable to property situated outside both countries, or were deemed in some instances situated within both countries; and (4) the amount entered at item 4 of Schedule S is the amount shown at line 3 in "Computation of Tax" on page 1 less the total of the amounts shown at lines 4 and 5 on that page. Credit for payment of the foreign death taxes provided for in the treaties with Australia, Canada, the United Kingdom, Ireland, and the Union of South Africa must be claimed within 6 years from the date of the decedent's death (or within such further period as is provided in the case of postponement of tax attributable to a reversionary interest). Credit for payment of the foreign death taxes provided for in the treaties with Norway and Finland must be claimed within 6 years from the date of the decedent's death. Credit for payment of the foreign death taxes provided for in the treaties with France and Switzerland must be claimed within 5 years from the date of the decedent's death. Credit for payment of the foreign death tax provided for in the treaty with Greece must be claimed within 5 years from date return is required. Credit for payment of the foreign death tax in the treaty with Japan must be claimed within 5 years from due date of tax. For examples of computation of credits under the treaties, see applicable regulations.

(b) Computation of credit in cases where property is situated outside both countries or deemed situated within both countries.—In such cases consult the appropriate treaty for details.

5. Example of computation of credit under the statute.—The decedent was a citizen of, and domiciled in, the United States at the time of his death. The gross estate consisted of stocks of United States corporations, $90,000; bonds of corporations organized under the laws of M country, $45,000; and stocks of corporations organized under the laws of M country, $75,000. Owned by the decedent but not included in the gross estate was real property in M country valued at $60,000. On the date of death, all of the stock and bond certificates were in a bank vault in the United States. Debts and administration expenses total $20,000. The M country real property and $10,000 of the stocks of M country corporations passed to the decedent's surviving spouse and the latter item qualified for and was allowed as a marital deduction. The amount of the gross Federal estate tax less credit for State inheritance taxes is $25,820. The amount of the M country inheritance tax imposed on the widow's inheritance of $70,000 is $21,000. The value of the

(Continued on page 37)

cnr—16—71699-1

INSTRUCTIONS FOR SCHEDULE S—Continued

daughter's inheritance is $65,000, consisting entirely of stocks of M country corporations. The amount of the M country inheritance tax imposed on the daughter's inheritance is $19,500. M country did not impose inheritance tax on the bonds issued by the M country corporations.

Schedule S is filled out as follows:

1. Amount of estate, inheritance, legacy and succession taxes imposed in the above country attributable to property situated in that country, and subjected to such taxes, and included in the gross estate (as defined by statute)	$22,500.00
2. Value of the gross estate (adjusted)	$200,000.00
3. Value of property situated in that country, and subjected to death taxes imposed in that country, and included in the gross estate (adjusted)	$65,000.00
4. Federal estate tax before allowance of credit for foreign death taxes	$25,820.00
5. Amount of Federal estate tax attributable to property specified at item 3 (proportion of item 4 that item 3 bears to item 2)	$8,391.50
6. Credit for death taxes imposed in the above country (item 1 or item 5, whichever is the smaller)	$8,391.50

The additional sheet showing the computation of the amount of inheritance taxes entered at item 1 sets forth as follows:

Computation of portion of M country inheritance tax imposed upon the widow's inheritance attributable to property subjected to Federal estate tax (instructions for item 1 of Schedule S)—

1. Amount of M country inheritance tax imposed on the inheritance	$21,000.00
2. Value of property situated in M country, subjected to M country inheritance tax and included in the gross estate	$10,000.00
3. Total value of property subjected to M country inheritance tax	$70,000.00
4. Amount of M country inheritance tax attributable to item 2 (proportion of item 1 that item 2 bears to item 3)	$3,000.00

Total M country inheritance tax attributable to property situated in that country and included in the gross estate—

1. For widow's inheritance	$3,000.00
2. For daughter's inheritance	$19,500.00
3. Total	$22,500.00

SCHEDULE S

CREDIT FOR FOREIGN DEATH TAXES

List all of the foreign countries to which death taxes have been paid, credit for the payment of which is claimed on this return _____

_____

If credit is claimed for death taxes paid to more than one foreign country, compute the credit for taxes paid to one country on this sheet and use a separate copy of Schedule S for each of the other countries. The copies of Schedule S on which the additional computations are made should be attached hereto.

The credit computed on this sheet is for _____
(Name of death tax or taxes)

_____ imposed in _____
(Name of country)

Credit is computed under the _____
(Insert "treaty" or "statute")

COMPUTATION OF THE CREDIT

(All amounts and values shown hereunder must be entered in United States money)

1. Amount of estate, inheritance, legacy and succession taxes imposed in the above country attributable to property situated in that country, and subjected to such taxes, and included in the gross estate (as defined by statute)	$_____
2. Value of the gross estate (adjusted, if necessary, in accordance with instructions for item 2)	$_____
3. Value of property situated in that country, and subjected to death taxes imposed in that country, and included in the gross estate (adjusted, if necessary, in accordance with instructions for item 3)	$_____
4. Federal estate tax before allowance of credit for foreign death taxes	$_____
5. Amount of Federal estate tax attributable to property specified at item 3 (proportion of item 4 that item 3 bears to item 2)	$_____
6. Credit for death taxes imposed in the above country (item 1 or item 5, whichever is the smaller)	$_____

cnr—16—71699-1

INSTRUCTIONS FOR COMPUTATION OF TAX

For convenience the computation of the tax on page 1 is divided into two parts. Where no credit is claimed by the estate either for Federal gift taxes, for tax on prior transfers, or for foreign death taxes, only Part I (consisting of items 1 through 3) should be completed. Where a credit is claimed either for Federal gift taxes, for tax on prior transfers, or for foreign death taxes, Part II (consisting of items 4 through 8) should be completed in addition to Part I. **Example (1)** illustrates the computation in Part I where a credit is claimed for State death taxes. **Example (2)** illustrates the computation in Part II where credits for Federal gift taxes, for tax on prior transfers, and for foreign death taxes are involved.

PART I

Item 1. "Gross estate tax" is computed by means of Table A on page 40, on the value of the taxable estate shown under Schedule P or Schedule Q, as the case may be.

Item 2. "Credit for State death taxes" is allowed for estate, inheritance, legacy, or succession taxes paid as the result of the decedent's death to any State, Territory, the District of Columbia, or possession of the United States, with respect to property included in the gross estate. The credit cannot exceed an amount which is computed by means of Table B on page 40, based on the value of the taxable estate shown under Schedule P or Schedule Q, as the case may be. The anticipated amount of the credit may be entered at item 2 and the Federal estate tax shown on the return computed in accordance therewith before the State death taxes have been paid, but the credit cannot be finally allowed unless the State death taxes are actually paid and the credit therefore is claimed within 4 years after the return is filed (or within such further period provided by the statute in the case of a petition filed with The Tax Court of the United States or in the case of an extension or postponement of time), and evidence that the taxes have been paid is submitted. The following evidence should be submitted to the district director:

(1) Certificate of the property officer of the taxing State, Territory, District of Columbia, or possession of the United States showing: (*a*) The total amount of tax imposed (before adding interest and penalties and before allowing discount); (*b*) the amount of discount allowed; (*c*) the amount of penalties and interest imposed or charged; (*d*) the total amount actually paid in cash; and (*e*) the date of payment.

(2) Such additional proof as the district director may specifically request.

If practicable the evidence outlined in (1), above, should be filed with the return, but if that is not convenient or possible, it should be submitted as soon thereafter as practicable.

Item 3. "Gross estate tax less credit for State death taxes" is the amount remaining after deducting the amount entered at item 2 from the amount entered at item 1. This amount also represents the net estate tax payable unless credit is claimed either for Federal gift taxes, for tax on prior transfers or for foreign death taxes.

PART II

Item 4. "Credit for Federal gift taxes" is allowed for the taxes imposed by chapter 12 of the Code and the corresponding provisions of prior laws, on the transfer from the decedent of property which is included in the gross estate. The credit cannot exceed that proportion of item 3 that the value of the included gift bears to the entire gross estate, reduced by the total deductions allowed for charitable, public and similar gifts and bequests and as a marital deduction. For further information see the regulations issued pursuant to section 2012 of the Code.

Item 5. "Credit for tax on prior transfers" is the amount computed on Schedule R.

Item 6. "Credit for foreign death taxes" is the amount computed on Schedule S. If credit is claimed for death taxes paid to more than one foreign country, the credit for the payment to each country should be computed separately and the total thereof entered at item 6, subject to the limitation that the amount of the credit allowable in respect of property subject to death taxes by two or more foreign countries cannot exceed the amount of the estate tax attributable to such property.

EXAMPLES

Example (1). The decedent, a resident of the United States, died on January 31, 1955. The total gross estate is $400,000. The value of the taxable estate shown under Schedule P is $265,000. It is assumed that the maximum amount of the credit for State death taxes is allowable and that no other credits will be claimed. The amount of the gross estate tax shown in column (3) of Table A (on page 40) on a taxable estate equaling $250,000 is $65,700. Since $265,000 exceeds $250,000 and falls below $500,000, the amount of the gross estate tax on the excess of $15,000 is computed at 32 percent, the rate shown in column (4) of Table A. The $4,800 computed on such excess, added to $65,700 equals $70,500, the gross estate tax, which should be entered at item 1 of the "Computation of Tax." In a similar manner, but using Table B (on page 40) it is determined that the maximum amount of the credit for State death taxes allowable in the case of a taxable estate of $265,000 is $4,400. Therefore, $4,400 should be entered at item 2. The gross estate tax, $70,500, less credit for State death taxes, $4,400, equals $66,100, which is the "Gross estate tax less credit for State death taxes" and is the amount which should be entered at item 3. As no credit either for Federal gift taxes, for tax on prior transfers, or for foreign death taxes is involved, Part II of the computation should be ignored and the amount entered at item 3 is the net estate tax payable. The computation of the tax in this example is set up as follows:

1. Gross estate tax	$70,500
2. Credit for State death taxes	4,400
3. Gross estate tax less credit for State death taxes	$66,100

Example (2). The facts are the same as in example (1) except that credits are claimed for Federal gift taxes, for tax on prior transfers, and for foreign death taxes. It is assumed for the purpose of this example that the decedent transferred on December 1, 1954, in contemplation of death, certain real property to his daughter as a gift. The value of this real property as of the date of the gift, and as of the time of death, was $143,000. As a result of this gift, a gift tax of $17,775 was paid on a net gift of $110,000 ($3,000 excluded and the specific exemption of $30,000 deducted under the gift tax provisions of the Internal Revenue Code of 1939). As the value of the transferred real property is included in the decedent's gross estate, a credit for gift tax is allowed against item 3. The gift tax credit is limited to the amount of the gift tax, $17,775, and also is limited to the proportion of $66,100, the amount of item 3, that the value of the included gift, $140,000, bears to the entire gross estate, $400,000. (It will be noted that the amount of the included gift is $140,000, which is $143,000 less $3,000, the amount excluded in determining the included gift for purposes of the gift tax.) Since $140,000 divided by $400,000 equals 0.35, the amount of this proportion is $23,135 ($66,100 multiplied by 0.35). Since the gift tax is less than $23,135, the former amount, $17,775, should be entered at item 4. The credit computed on Schedule R for tax on prior transfers amounts to $1,100 which should be entered at item 5. The credit computed on Schedule S for a foreign death tax amounts to $900 which should be entered at item 6. The total of items 4, 5, and 6, or $19,775, should be entered at item 7. The net estate tax payable, $46,325 (item 3 less item 7), is shown at item 8. The computation in Part II is set up as follows:

4. Credit for Federal gift taxes	$17,775	
5. Credit for tax on prior transfers	1,100	
6. Credit for foreign death taxes	900	
7. Total of credits under Part II		$19,775
8. Net estate tax payable		$46,325

cnr—16—71699-1

CODICIL TO LAST WILL

OF

CHARLOTTE HOFFMAN KELLOGG

I, CHARLOTTE HOFFMAN KELLOGG, a resident of the County of Monterey, State of California, declare this to be a Codicil to my Last Will dated February 25, 1955.

FIRST:

I hereby revoke Paragraph Fourth of my Last Will dated February 25, 1955.

SECOND:

I hereby modify and amend sub-paragraph (B) (3) (a) of Article Sixth to read as follows:

"(a) To the Board of Trustees of LELAND STANFORD JUNIOR UNIVERSITY, an educational institution now located in California, the sum of Twenty Thousand Dollars ($20,000.00). This gift may, in the discretion of the Board of Trustees of said School, be mingled with and become a part of the general investment assets of said University, and shall be known as the 'VERNON LYMAN KELLOGG FELLOWSHIP FUND', and the income but not the principal shall be used to establish a fellowship or fellowships for worthy students of said University in the Department of Entomology. The amount of such fellowships and the selection of the beneficiaries thereof shall be determined by the President or such other authority as may be designated by the said Board of Trustees for said purpose."

THIRD:

Except as herein modified, I hereby ratify and confirm my Last

Will, dated February 25, 1955.

The foregoing instrument is subscribed on the 24th day of March, 1959.

CHARLOTTE HOFFMAN KELLOGG

On the _____ day of _____, 1959, CHARLOTTE HOFFMAN KELLOGG appeared before us, the undersigned, with the foregoing instrument, declaring she was unable to sign her name thereto and expressly requesting _____ to sign the name of CHARLOTTE HOFFMAN KELLOGG at the end of said instrument, as and for the signature of CHARLOTTE HOFFMAN KELLOGG; whereupon _____, signed the name CHARLOTTE HOFFMAN KELLOGG to said instrument, adding the statement that the name CHARLOTTE HOFFMAN KELLOGG was signed at the express request of said CHARLOTTE HOFFMAN KELLOGG, the latter signing said statement, all of which was done in our mutual presence; thereupon, CHARLOTTE HOFFMAN KELLOGG acknowledged and declared said instrument to be a Codicil to her last Will and we, in her presence, and in the presence of each other, at her express request, subscribed our names as witnesses thereto.

ROSALIND RAJAGOPAL residing at Box 646, Ojai, Calif.

ELSA SONGSTAD Residing at 986 Syida dr. Pacific Grove Calif

ISABEL B. TOSTEVIN Residing at 633 Grove St. Monterey, Calif.

THE FOREGOING INSTRUMENT IS A CORRECT COPY OF THE ORIGINAL ON FILE IN MY OFFICE

Dated [illegible] 19[illegible]

EMMET G. MOMENAMIN COUNTY CLERK AND EX OFFICIO CLERK OF THE SUPERIOR COURT OF MONTEREY COUNTY, CALIFORNIA

BY [illegible] DEPUTY

LAST WILL

OF

CHARLOTTE HOFFMAN KELLOGG

I, CHARLOTTE HOFFMAN KELLOGG, a resident of the County of Monterey, State of California, declare this to be my Last Will and revoke all former Wills and Codicils.

FIRST

I declare that I am a widow, and that I have one child, namely, CHARLOTTE JEAN KELLOGG, also known as JEAN KELLOGG.

SECOND

I wish to declare to HILDRED and ROBERT ELIOT my inexpressible love and gratitude, and to Dr. HAROLD MOULTON and THE BROOKINGS INSTITUTE my deep appreciation of all that they have done to add to the comfort and happiness of my own life and that of my daughter, CHARLOTTE JEAN KELLOGG.

C.H.K.

THIRD

I further declare to the UNKNOWN FRIENDS OF VERNON KELLOGG, the deep feeling and emotion with which I have accepted their unfailingly beautiful and devoted tributes to him during the years since his passing.

FIFTH

I give and bequeath the following sums of money to the following:

(a) To the Board of Trustees of the LELAND STANFORD JUNIOR UNIVERSITY, an educational institution, now located in California, the sum of Fifteen Thousand Dollars ($15,000.00);

This gift may, in the discretion of the Board of Trustees, be merged and mingled with and become a part of the general investment assets of said University, and shall be known as the "VERNON LYMAN KELLOGG FELLOWSHIP FUND", and the income but not the principal shall be used to establish a fellowship or fellowships for worthy students of said University in the Department of Entomology. The amount of such fellowships and the selection of the beneficiaries thereof shall be determined by the President or such other authority as may be designated by the said Board of Trustees for said purpose.

t. H. K.

(b) The sum of Two Thousand Dollars ($2,000.00) to my sister, [illegible],

(c) The sum of One Thousand Dollars ($1,000.00) to my brother, [illegible].

(d) The sum of One Thousand Dollars ($1,000.00) to my niece, [illegible].

FIFTH

I give, devise and bequeath the residue of my estate to my daughter, CHARLOTTE JEAN KELLOGG, also known as JEAN KELLOGG, provided she survives me by six (6) months, and should she fail to survive me by six (6) months, I give, devise and bequeath the residue of my estate in accordance with the next succeeding paragraph of this will.

SIXTH

Subject to the provisions of paragraph FIFTH of this will, I give, devise and bequeath the residue of my estate as follows:

(A) To the governing board of the HAPPY VALLEY SCHOOL at Ojai, California, the sum of Fifteen Thousand Dollars ($15,000.00). This gift may, in the discretion of the governing board of said School, be mingled with and become a part of the general investment assets of said school, and shall be known as the "JEAN KELLOGG SCHOLARSHIP FUND", and the income but not the principal shall be used to establish a scholarship or scholarships for worthy students of said School in the Art Department, preferably in the graphic arts, sculpture or painting. The amount of such scholarships and the selection of the beneficiaries thereof shall be determined by the President or such other authority as may be designated by the governing board for said purpose.

C.E.K.

ERASABLE ONION SKIN

(E) That certain real property situate in the Carmel Highlands, County of Monterey, State of California, commonly known as "THE POINT" to REGULA HOFFMAN BERNAYS, in trust, to hold, manage and distribute as follows:

(1) REGULA HOFFMAN BERNAYS shall have the rents, issues and profits therefrom during her lifetime or another termination of this trust, provided, however, said REGULA HOFFMAN BERNAYS shall maintain the subject of this trust at her own expense including taxes, fire and casualty insurance and repairs.

(2) This trust shall in any event terminate on the death of said REGULA HOFFMAN BERNAYS, and may sooner terminate upon the sale of the said real property, which is the subject of this trust, during her lifetime.

(3) Upon the death of REGULA HOFFMAN BERNAYS the trust estate shall be sold, or upon sale of the said trust estate prior to her death, the proceeds thereof shall be distributed as follows:

(a) To the Board of Trustees of LELAND STANFORD JUNIOR UNIVERSITY, the sum of Twenty Thousand Dollars ($20,000.00) to be added to the VERNON LYMAN CHILCOTT FELLOWSHIP FUND, established under sub-paragraph (a) of paragraph FOURTH of this Will, and said sum shall be held in accordance with said provisions.

(b) To the governing board of BAYLY VALLEY SCHOOL at Ojai, California, the sum of Ten Thousand Dollars ($10,000.00) to be added to the "JEAN WILLIAMS SCHOLARSHIP FUND" established under the provisions of sub-paragraph (A) of this paragraph SIXTH of this WILL, and said sum shall be held in accordance with said provision.

(c) The sum of Ten Thousand Dollars ($10,000.00) to REGINA HOFFMAN BERNAYS, if living, and if not living to her descendants upon the principle of representation, and if none, to her heirs-at-law according to the laws of succession of the State of California then in force.

(d) The sum of Ten Thousand Dollars ($10,000.00) to JEAN MELDER, godchild of my daughter, CHARLOTTE JEAN WILLIAMS.

(e) In the event that the proceeds of the sale of "THE POINT" are insufficient to pay the foregoing bequests in full, the said bequests shall abate proportionately, and in the event of a surplus, the surplus shall be distributed to REGINA HOFFMAN BERNAYS, if living, and if not living to her lineal descendants, and if none to her heirs-at-law according to the laws of succession of the State of California relating to separate property then in force.

C.J.W.

(4) In the event of the death, resignation or incapacity of REGULA HOFFMAN BERNAYS, the AMERICAN TRUST COMPANY shall act as successor trustee with the same powers and discretions herein conferred on REGULA HOFFMAN BERNAYS.

(5) The trustee shall have the following powers with respect to the trust estate:

(a) My Trustee shall have power to sell and convey the subject of this trust at public or private sale on such terms as she shall determine, but the fact of such sale shall terminate this trust; my Trustee shall have power to lease for terms within or extending beyond the term of this trust;

(b) To grant options; to pay any assessments levied with respect to said real property;

(c) The interests of beneficiaries in the trust shall not be subject to claims of their creditors nor to legal process, and the interests of said beneficiaries shall not be voluntarily or involuntarily alienated or encumbered.

(6) The remainder of the residue of my estate to my sister, REGULA HOFFMAN BERNAYS, if living, and if not living to her lineal descendants, and if none to her heirs-at-law according to the laws of succession of the State of California relating to separate property then in force.

C.M.K.

SEVENTH

No interest shall be paid on any legacy given under this Will or any codicil to it.

EIGHTH

I appoint as Executrix of this Will, my daughter, CHARLOTTE JEAN KELLOGG, also known as JEAN KELLOGG, to serve without bond. I authorize my Executrix to sell any property belonging to my estate, and to continue to hold, operate and manage any property or business belonging to my estate, at the risk of my estate. I further authorize my Executrix to exchange any property belonging to my estate for like or different property.

In the event of the death, resignation, refusal to act, or incapacity of my daughter, I appoint AMERICAN TRUST COMPANY as successor executor with like effect as though originally named as such and with the same powers and discretions conferred upon my daughter.

The foregoing instrument is subscribed by me on the 25th day of February, 1953, at Monterey, California.

CHARLOTTE HOFFMAN KELLOGG

The foregoing instrument, consisting of seven (7) pages, including the page signed by the Testatrix, was subscribed on the date which it bears by the Testatrix, CHARLOTTE HOFFMAN KELLOGG, and at the time of subscribing was declared by her to be her Last Will. The subscription and declaration were made in our presence, we being present at the same time; and we, at her request and in her presence, and in the presence of each other, have affixed our signatures hereto as witnesses.

C.H.K.

_____ residing at CARMEL, CALIFORNIA

_____ residing at MONTEREY, CALIFORNIA

ADDITIONAL INSTRUCTIONS FOR ESTATES OF NONRESIDENTS NOT CITIZENS OF THE UNITED STATES

These instructions should be read in conjunction with the "General Instructions" beginning on page 2 and the detailed instructions for the several schedules.

Requirement of return.—An estate tax return must be filed for the estate of a nonresident not a citizen of the United States if the part of his gross estate (as defined by the statute) situated in the United States exceeded a value of $2,000 **at the date of death.**

Form of return.—A simplified form of estate tax return, Form 706NA, "United States Nonresident Alien Estate Tax Return," has been provided for use in the case of a nonresident not a citizen of the United States. However, the return must be made on Form 706 instead of on the simplified form 706NA under the following circumstances:

(1) In case the decedent made any transfer during life or possessed, exercised, or released any power of appointment with respect to property situated in the United States, requiring any disclosure or affirmative answer under Schedule G or H of this return.

(2) In case a deduction for charitable, public, and similar gifts and bequests (Schedule N), credit for Federal gift taxes, or credit for tax on prior transfers is claimed.

(3) In case the decedent was a resident of France or a citizen or resident of Greece and a prorated allowance authorized by treaty extends beyond the specific exemption, such as a prorated deduction for a bequest to a foreign charity.

Place for filing returns.—The return must be filed with the Director of International Operations, Internal Revenue Service, Washington 25, D. C., U. S. A.

Supplemental documents.—If the decedent died testate, a certified copy of the will must be filed. Other supplemental documents may be required as explained below and under the instructions for the several schedules.

Death tax convention.—If a death tax convention is applicable, consult the provisions thereof and regulations issued pursuant thereto. See page 6 for list of conventions and effective dates.

Property situated in the United States.—The **entire gross estate, wherever situated** in the case of a nonresident not a citizen of the United States is made up in the same way as that of a citizen or resident and, therefore, includes not only all property (except foreign real property) beneficially owned by the decedent, but also joint estates with right of survivorship, tenancies by the entirety, community property, life insurance proceeds, property transferred by the decedent during his life, and property subject to decedent's general power of appointment, as more fully explained under the instructions for the several schedules. However, the taxable estate is the part of the gross estate situated in the United States, less the authorized deductions. Only the part of the gross estate situated in the United States should be set forth under the appropriate "Schedules A to I and recapitulated under Schedule O." The term "United States," when used in a geographical sense, includes only the States, the Territories of Alaska and Hawaii, and the District of Columbia. Property transferred during the decedent's life, and includible in the entire gross estate wherever situated, is deemed situated within the United States if such property was so situated either at the time of the transfer or at the time of death.

The following rules are applicable in determining whether property owned by a nonresident not a citizen of the United States is situated in the United States:

(1) Real property and tangible personal property.—These items of property are within the United States if physically located therein.

(2) Insurance.—The proceeds of insurance on the life of a nonresident not a citizen of the United States are not situated in the United States.

(3) Bank deposits.—See "Instructions for Schedule C" on page 10.

(4) Works of art.—See "Instructions for Schedule F" on page 16.

(5) Written evidences of intangible property which are treated as being the property itself.—Except as provided for by treaty, these items of property are situated in the United States if physically located therein. For situs rules applicable to bonds and to stock of domestic and foreign corporations, see "Instructions for Schedule B" on page 8.

(6) Intangible personal property, the written evidence of which is not treated as being the property itself, such as a simple debt or open account.—Such property, except as provided for by treaty, is within the United States if consisting of a property right arising from or enforceable against a resident of the United States or a domestic corporation (public or private).

Deduction of administration expenses, claims, etc.—Deduction may be taken of the proportion of expenses, claims, etc. (Schedules J to L), that the value of the part of the gross estate situated in the United States bears to the value of the entire gross estate wherever situated. Items of deduction may be set forth under the appropriate Schedules J to L, irrespective of whether they were incurred or expended within or without the United States. The marital deduction is not available in the estate of a nonresident not a citizen of the United States, except in the case of a resident of France. **However, no deduction whatever may be taken unless the value of the entire gross estate wherever situated is entered at item 3 of Schedule Q.** Real property situated outside the United States should not be included. The entire gross estate must be valued as of the date of the decedent's death; or if the alternate valuation authorized by section 2032 of the Code is adopted, such valuation must be applied to the entire gross estate. **Adequate proof in support of items 3 and 4 of Schedule Q must be submitted; otherwise, this deduction will be disallowed. For this purpose there should be submitted a certified copy of the foreign death tax return; or, if no such return was filed, a certified copy of the inventory of the estate together with the schedule of debts and charges filed with the foreign court of probate jurisdiction.** Additional proof may be required in specific cases.

Charitable, public, and similar gifts and bequests.—Except as provided otherwise by treaty, a deduction may be taken under Schedule N only if the transfer was to a corporation or association organized in the United States or to trustees for use in the United States. For information relative to the deduction allowable under the Death Tax Conventions with France and Greece, see the regulations issued pursuant to the conventions.

Specific exemption.—Except as hereinafter provided, a specific exemption of $2,000 is authorized in the case of a nonresident not a citizen of the United States.

In the case of a decedent who was neither a citizen nor a resident of the United States but who was a resident of Canada, France, or Finland, or who was a citizen or resident of Norway Australia, Greece, or Switzerland, or in a case where a beneficiary was domiciled in Japan, the Death Tax Conventions with those countries authorize, under certain conditions, a prorated specific exemption in excess of $2,000. The prorated specific exemption is the proportion of the specific exemption authorized for estates of citizens and residents of the United States that the value of the property situated in the United States bears to the value of the entire gross estate wherever situated. Supplemental Form 706g (Computations of Taxable Estates) has been provided for use in computing the taxable estate under the provisions of the Death Tax Conventions in the case of the estate of a resident of France or Greece not a citizen of the United States. In every other case the taxable estate of a nonresident not a citizen of the United States must be computed on Schedule Q. When Form 706g is used, it constitutes a part of the return, is to be substituted for Schedule Q and should be inserted in lieu of page 35.

cnr—16—71699-4

DECLARATION

We/I declare under the penalties of perjury that this return (including any accompanying statements) has been examined by us/me, and is, to the best of our/my knowledge and belief, a true, correct, and complete return, made in good faith pursuant to the Internal Revenue Code and the regulations thereunder.

(Date)	CLIENT'S COPY (Signature)	Route 1, Box 101, Carmel, California (Address)

DECLARATION OF ATTORNEY OR AGENT PREPARING RETURN

I declare under the penalties of perjury that I prepared this return for the person or persons named herein; and that this return (including any accompanying schedules and statements) is, to the best of my knowledge and belief, a true, correct, and complete return based on all the information relating to the matters required to be reported in this return of which I have any knowledge.

(Date)	Nicholas J. Sraw Jr. Nicholas J. Sraw Jr., C.P.A. (Signature)	P. O. Box 285, Monterey, California (Address)
June 23, 1961		

TABLE A

COMPUTATION OF GROSS ESTATE TAX

Taxable estate equaling (1)	Taxable estate not exceeding (2)	Tax on amount in column (1) (3)	Rate of tax on excess over amount in column (1) (4)
(*Dollars*)	(*Dollars*)	(*Dollars*)	(*Percent*)
	5,000		3
5,000	10,000	150	7
10,000	20,000	500	11
20,000	30,000	1,600	14
30,000	40,000	3,000	18
40,000	50,000	4,800	22
50,000	60,000	7,000	25
60,000	100,000	9,500	28
100,000	250,000	20,700	30
250,000	500,000	65,700	32
500,000	750,000	145,700	35
750,000	1,000,000	233,200	37
1,000,000	1,250,000	325,700	39
1,250,000	1,500,000	423,200	42
1,500,000	2,000,000	528,200	45
2,000,000	2,500,000	753,200	49
2,500,000	3,000,000	998,200	53
3,000,000	3,500,000	1,263,200	56
3,500,000	4,000,000	1,543,200	59
4,000,000	5,000,000	1,838,200	63
5,000,000	6,000,000	2,468,200	67
6,000,000	7,000,000	3,138,200	70
7,000,000	8,000,000	3,838,200	73
8,000,000	10,000,000	4,568,200	76
10,000,000		6,088,200	77

TABLE B

COMPUTATION OF MAXIMUM CREDIT FOR STATE DEATH TAXES

Taxable estate equaling (1)	Taxable estate not exceeding (2)	Credit on amount in column (1) (3)	Rate of credit on excess over amount in column (1) (4)
(*Dollars*)	(*Dollars*)	(*Dollars*)	(*Percent*)
40,000	90,000		0.8
90,000	140,000	400	1.6
140,000	240,000	1,200	2.4
240,000	440,000	3,600	3.2
440,000	640,000	10,000	4.0
640,000	840,000	18,000	4.8
840,000	1,040,000	27,600	5.6
1,040,000	1,540,000	38,800	6.4
1,540,000	2,040,000	70,800	7.2
2,040,000	2,540,000	106,800	8.0
2,540,000	3,040,000	146,800	8.8
3,040,000	3,540,000	190,800	9.6
3,540,000	4,040,000	238,800	10.4
4,040,000	5,040,000	290,800	11.2
5,040,000	6,040,000	402,800	12.0
6,040,000	7,040,000	522,800	12.8
7,040,000	8,040,000	650,800	13.6
8,040,000	9,040,000	786,800	14.4
9,040,000	10,040,000	930,800	15.2
10,040,000		1,082,800	16.0

ESTATE OF CHARLOTTE HOFFMAN KELLOGG

U. S. GOVERNMENT PRINTING OFFICE cnr—16—71699-1